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ELEVENTH ANNUAL REPORT
OF THE
CORPORATION COMMISSION
OF THE
STATE OF NORTH CAROLINA

1909

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STATE OF NORTH CAROLINA

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ELEVENTH ANNUAL REPORT

OF THE

CORPORATION COMMISSION

FOR THE

YEAR ENDING DECEMBER 31, 1909

COMPILATIONS FROM RAILROAD RETURNS ARE FOR YEAR ENDING JUNE 30, 1909

RALEIGH:
EDWARDS & BROUGHTON PRINTING COMPANY
STATE PRINTERS AND BINDERS
1910

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STATE OF NORTH CAROLINA

CORPORATION COMMISSION.

FRANKLIN McNEILL,
CHAIRMAN.

SAM. L. ROGERS,
B. F. AYCOCK,
COMMISSIONERS.

HENRY C. BROWN, *Clerk.*

O. S. THOMPSON, *Tax Clerk.*

MISS E. G. RIDDICK, *Stenographer.*

BANK EXAMINERS.

J. K. DOUGHTON.

W. L. WILLIAMS, JR., *Assistant.*

DEC 30 1913

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LETTER OF TRANSMITTAL.

DEPARTMENT OF THE CORPORATION COMMISSION,

RALEIGH, December 31, 1909.

His Excellency, W. W. KITCHIN,
Governor of North Carolina,
Raleigh, N. C.

SIR:—We hand you herewith our report for the year 1909, it being the eleventh annual report of the Corporation Commission. This report includes the cases disposed of during the calendar year, 1909; the annual reports of railroad companies, street railway companies, telegraph companies, telephone companies, the Southern Express Company, and The Pullman Company, for the fiscal year ending June 30, 1909, and tabulated statements therefrom; also summary of State and savings banks of report made the 16th day of November, 1909; the assessment of railroads, street railways, telephone and telegraph companies, express company, the Pullman Company, banks, State and National, cotton mills, and other corporations, being all of the properties assessed by the Corporation Commission, and the distribution of the assessment as the law requires.

We have published in this report the law establishing the Corporation Commission as revised and brought forward in The Revisal of 1905, with all amendments thereof to date.

RAILROADS.

There are 4,387.25 miles of main line of railroad, 35.74 miles of new mileage being added during the year; and there are 911.86 miles of side track, 82.35 miles being added during the year.

The income of railroads within the State for the year ending June 30, 1909, was $10,646,036.49; for the year 1908, $8,535,706.88; 1907, $8,332,546.29; 1906, $9,100,281.67.

There were passengers carried earning revenue on the four larger railroads, the Atlantic Coast Line Railroad, Seaboard Air Line Rail-

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way, Southern Railway, and the Norfolk and Southern Railway, for the year 1909, 7,889,815; for the year 198, 8,519,645; for the year 1907, 6,713,392; for the year 1906, 6,254,142.

The income from the passenger service was as follows: 1909, $7,353,755.16; 1908, $7,712,246.91.

The number of tons of freight transported in the State of North Carolina by the Atlantic Coast Line Railroad Company, Seaboard Air Line Railway, Southern Railway Company, and the Norfolk and Southern Railway was as follows: 1909, 12,901,525; 1908, 12,476,417; 1907, 12,910,200; and 1906, 12,323,270.

The most gratifying comparison with former reports is in the great decrease in casualties. This is as follows:

	Killed.		*Injured.*	
	1909.	*1908.*	*1909.*	*1908.*
Passengers	1	6	83	334
Employees	25	34	310	469
Other persons	44	80	71	145
Other causes than movement of trains	6	1	581	510

BANKS.

During the calendar year twenty-one banks were licensed to do business, so that there are now 321 State banks. Comparison of the summaries shows the resources of the State banks as follows: 1909, $55,852,328; 1908, $47,915,076.

Two banks, the Bank of Carteret, Morehead City, and the Citizens Bank and Trust Company, Southern Pines, were closed by order of the Commission, but no depositor lost any money, and prompt liquidation and settlements were made.

ASSESSMENTS.

The transfer to this Department by the General Assembly of 1909 of the duty of assessing all corporations theretofore assessed by the Auditor, added greatly to the work of the Commission.

3,779 corporations were assessed at $191,949,306. Corporation excess, $124,207,469.

268 public service corporations assessed at $94,183,725. Corporation excess, $89,690,885.

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48 railroads assessed at $86,347,553. Corporation excess, $84,-845,288.

373 banks assessed at $18,795,463. Corporation excess, $16,-976,831.

251 cotton mills assessed at $32,573,472. Corporation excess, $5,791,835.

2,808 domestic corporations (other than above) assessed at $41,-920,360. Corporation excess, $9,987,943.

Respectfully,

FRANKLIN MCNEILL, *Chairman.*
SAM. L. ROGERS,
B. F. AYCOCK,
Commissioners.

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CORPORATION COMMISSION LAW.

FROM CHAPTER 20, REVISAL OF 1905, INCLUDING AMENDMENTS OF THE LEGISLATURES OF 1905, 1907, 1908 AND 1909. ALSO MISCELLANEOUS ACTS IN RELATION TO THE CORPORATION COMMISSION.

CORPORATION COMMISSION.

		Sections.
I.	Court,	1054—1063
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III.	Powers,	1066—1073
IV.	Appeals,	1074—1081
V.	Injunction,	1082—1085
VI.	Penalties,	1086—1093
VII.	Jurisdiction,	1094—1103
VIII.	Rates,	1104—1112
IX.	Duties,	1113—1118

I. Court.

1054. Court of record. There shall be a court of record, known as the "corporation commission." Such court shall adopt a seal, and shall have all of the powers and jurisdiction of a court of general jurisdiction as to all subjects embraced in this chapter. The members and clerk thereof may administer oaths. 1899, c. 164, ss. 1, 31.

1055. Number of commissioners. The court shall consist of three commissioners, who shall be elected by the qualified voters of the state, in the same manner as other state officers are elected. The court shall organize by the election of one of the commissioners as chairman. 1899, c. 164, s. 1.

1056. Term of office. The term of office of the commissioners shall begin on the first day of January next after their election, and shall continue for six years and until their successors are elected and qualified. One member of the court shall be elected at each general election. 1899, c. 164.

1057. Vacancy. If for any cause there shall be a vacancy in the commission, the governor shall appoint to such vacancy. Such appointee shall hold until the election and qualification of his successor, who shall be elected at the next general election, after the vacancy occurred. The person so elected shall hold office for the unexpired term. 1899, c. 164; 1901, c. 194.

1058. Qualification of commissioners. It shall be unlawful for any member or official of said court to jointly, severally, or in any other way, either directly or indirectly, hold any stock or bond, or be the agent, attorney or employee, or have any interest in any way, in any steamboat, railroad, canal, navigation, express, telegraph, telephone, bank or building and loan company, or association. If any member or official of said court shall, during the term of his office, as distributee or legatee, or in any other way, have or become entitled to any stock or bonds or interest therein of any such company he shall at once dispose of the same, and upon failure to do so shall forfeit his office, and may be suspended by the governor. 1899, c. 164.

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1059. OATH OF OFFICE. The members of the court, in addition to the oath to support the constitution and laws of the United States and the constitution and laws of the state of North Carolina, shall take, to be administered by one of the judges of the supreme court, the following oath of office, which oath shall be signed by such commissioners and attested by said judge and recorded in the office of the secretary of state: "I do solemnly swear (or affirm) that I am not the owner of any steamboat or of any stock or bond of any railroad, navigation or canal company, express, telegraph or telephone company, or of any bank or building and loan association, or the agent or attorney or employee of any such company or association; that I have no interest in any way in any such company or association, and that I will well and faithfully execute the duties of my office as a member of the corporation commission and as state tax commissioner to the best of my knowledge and ability, without fear, favor, malice, reward or the hope of reward. So help me, God." 1899, c. 164, s. 1; 1903, c. 251, s. 3.

1060. PLACE OF MEETING. The court shall be held in the city of Raleigh. Special sessions may be held at any place, in the state, when in the judgment of the court the convenience of all parties is best subserved and expense is thereby saved. 1899, c. 164, ss. 30, 31; 1901, c. 679, s. 4.

1061. OPEN AT ALL TIMES. The court shall be open at all times for the transaction of business, and each member shall devote his whole time to the discharge of the duties of his office, and it shall be his duty to remain in the office of the commission at least fifteen days in each month, unless detained therefrom on official business. 1899, c. 164, s. 30; 1903, c. 251, s. 3.

1062. QUORUM. Any two members of the court shall constitute a quorum for the transaction of business. The chairman is hereby authorized and empowered to perform the duties and exercise the powers conferred by law upon the corporation commission as to or over banks and building and loan associations, but this shall not prevent, as to banking and building and loan associations, the other members of the court from acting with the chairman in all of such matters. 1899, c. 164, s. 29.

1063. CLERK. The court shall appoint a clerk, who shall be an expert accountant, experienced in railroad statistics and transportation rates. His term of office shall be for two years. He shall take and subscribe to oaths of office similar to those prescribed for the commissioners. Provided, this shall not prevent the clerk from holding stock in state or national banks. 1907, c. 999; 1899, c. 164, ss. 9, 31.

II. INVESTIGATIONS.

1064. EXAMINATIONS. The commissioners shall from time to time visit the places of business, and investigate the books and papers of all corporations, firms or individuals engaged in the transportation of freight or passengers, the transmission of messages either by telegraph or telephone, all public or private banks, loan and trust companies, and all building and loan associations, to ascertain if all the orders, rules and regulations of the corporation commission have been complied with, and shall have full power and authority to examine all officers, agents and employees of such companies, individuals, firms or corporations, and all other persons under oath or otherwise, and to compel the production of papers and the attendance of witnesses to obtain the information necessary for carrying into effect and otherwise enforcing the provisions

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of this chapter, and the chapter entitled "Banks" and "Building and Loan Associations." 1899, c. 164, s. 1.

1065. RAILROAD ACCIDENTS. The commission may investigate the causes of any accident on a railroad or steamboat which it may deem to require investigation, and any evidence taken upon such investigation shall be reduced to writing, filed in the office of the commission, and be subject to public inspection. 1899, c. 164, s. 24.

III. POWERS.

1066. GENERAL POWERS. The corporation commission shall have such general control and supervision of all railroad, street railway, steamboat, canal, express and sleeping car companies or corporations and of all other companies or corporations engaged in the carrying of freight or passengers, of all telegraph and telephone companies, of all public and private banks and all loan and trust companies or corporations, and of all building and loan associations or companies, necessary to carry into effect the provisions of this chapter, and the laws regulating such companies, and to require all transportation and transmission companies to establish and maintain all such public service facilities and conveniences as may be reasonable and just. 1907, c. 469, s. 2; 1899, c. 164; 1901, c. 679.

1067. WITNESSES; PRODUCTION OF PAPERS; CONTEMPT. The corporation commission shall have the same power to compel the attendance of witnesses, require the examination of persons and parties, and compel the production of books and papers, and punish for contempt, as by law is conferred upon the superior courts. 1899, c. 164, ss. 1, 9, 10.

1068. RULES OF PRACTICE. The corporation commission shall prescribe rules of practice and procedure in all matters before it and in all examinations necessary to be made under this chapter. 1899, c. 164, s. 2, subsec. 24.

1069. RULES OF EVIDENCE. In all cases under the provisions of this chapter the rules of evidence shall be the same as in civil actions, except as provided by this chapter. 1899, c. 164, s. 26.

1070. SUBPOENAS, HOW ISSUED; SERVED. All subpœnas for witnesses to appear before the commission or before any one or more of the commissioners, and notice to persons or corporations, shall be issued by one of the commissioners or its clerk and be directed to any sheriff, constable or to the marshal of any city or town, who shall execute the same and make due return thereof as directed therein under the penalties prescribed by law for a failure to execute and return the process of any court. 1899, c. 164, s. 10.

1071. SERVICE OF ORDERS. The clerk of the commission may serve any notice issued by it and his return thereof shall be evidence of said service; and it shall be the duty of the sheriffs and other officers to serve any process, subpœnas and notices issued by the commissioners, and they shall be entitled therefor to the same fees as are prescribed by law for serving similar papers issuing from the superior court. 1899, c. 164, s. 9.

1072. UNDERTAKINGS. All bonds or undertakings required to be given by any of the provisions of this chapter shall be payable to the state of North Carolina, and may be sued on as are other undertakings which are payable to the state. 1899, c. 164, s. 7.

1073. CONTROVERSIES MAY BE SUBMITTED TO COMMISSION. Whenever any company or corporation embraced in this chapter has a controversy with another

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corporation or person and all the parties to such controversy agree in writing to submit such controversy to the commission as arbitrators, the commission shall act as such, and after due notice to all parties interested shall proceed to hear the same, and their award shall be final. Such award in cases where land or an interest in land is concerned shall immediately be certified to the clerk of the superior court of the county in which said land is situated and shall by such clerk be docketed in the judgment docket for such county, and from such docketing shall be a judgment of the superior court for such county. Parties may appear in person or by attorney before such arbitrators. 1899, c. 164, s. 25.

IV. Appeals.

1074. Right of; how taken. From all decisions or determinations made by the corporation commission any party affected thereby shall be entitled to an appeal. Before such party shall be allowed to appeal, he shall, within ten days after notice of such decision or determination, file with the commission exceptions to the decision or determination of the commission, which exceptions shall state the grounds of objection to such decision or determination. If any one of such exceptions shall be overruled, then such party may appeal from the order overruling the exception, and shall, within ten days after the decision overruling the exception, give notice of his appeal. When an exception is made to the facts as found by the commission, the appeal shall be to the superior court in term time; otherwise to the judge of the superior court at chambers. The party appealing shall, within ten days after the notice of appeal has been served, file with the commission exceptions to the decision or determination overruling the exceptions, which statement shall assign the errors complained of and the grounds of the appeal. Upon the filing of such statement the commission shall, within ten days, transmit all the papers and evidence considered by it, together with the assignment of errors filed by the appellant, to a judge of the superior court holding court or residing in some district in which such company operates or the party resides. If there be no exceptions to any facts as found by the commission, it shall be heard by the judge at chambers at some place in the district, of which all parties shall have ten days' notice. 1899, c. 164, ss. 7, 28; 1903, c. 126.

1075. Appeal docketed; priority of trial; burden. The cause shall be entitled "State of North Carolina on relation of the Corporation Commission against (here insert name of appellant)," and if there are exceptions to any facts found by the commission, it shall be placed on the civil issue docket of such court and shall have precedence of other civil actions, and shall be tried under the same rules and regulations as are prescribed for the trial of other civil causes, except that the rates fixed or the decision or determination made by the commission shall be prima facie just and reasonable. 1899, c. 164, s. 7. Note. See s. 1112.

1076. Heard at chambers by consent. By consent of all parties the appeal may be heard and determined at chambers before any judge of a district through or into which the railroad may extend, or any judge holding court therein, or in which the person or company does business. 1899, c. 164, s. 7.

1077. To supreme court. Either party may appeal to the supreme court from the judgment of the superior court under the same rules and regulations

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as are prescribed by law for appeals, except that the state of North Carolina if it shall appeal shall not be required to give any undertaking or make any deposit to secure the cost of such appeal, and such court may advance the cause on its docket so as to give the same a speedy hearing. 1899, c. 164, s. 7.

1078. RATES VACATED PENDING APPEAL, HOW. The rates of freight and fare fixed by the commission shall be and remain the established rates and shall be so observed and regarded by corporations appealing until the same shall be changed, reversed or modified by the judgment of the superior court, unless the railroad company shall within fifteen days file with said commission a justified undertaking, in a sum to be fixed by the commission, conditioned to pay the state of North Carolina the difference between the aggregate freights charged or received and those fixed by said commission, and to make a report of freights charged or received every three months during the pendency of such appeal; and whenever such difference in freights equals or exceeds the penalty of such undertaking the commission may require another to be executed and filed with them. From the time the undertaking first mentioned is filed the judgment appealed from shall be vacated; but a failure for ten days to file any additional undertaking required by the commission shall eo instanti revive such judgment. Out of the funds paid into the state treasury under this section there shall be refunded to shippers the overpaid freight ascertained by the final determination of the appeal on the recommendation of the commission, if application therefor is made within one year from such final determination. 1899, c. 164, s. 7.

1079. JUDGMENT SUPERIOR COURT NOT VACATED BY APPEAL. Any freight or passenger rates fixed by the commission, when approved or confirmed by the judgment of the superior court, shall be and remain the established rates and shall be so observed and regarded by an appealing corporation until the same shall be changed, revised or modified by the final judgment of the supreme court, if there shall be an appeal thereto, and until changed by the corporation commission. 1899, c. 164, s. 7.

1080. JUDGMENT ON APPEAL ENFORCED BY MANDAMUS. In all cases in which, upon appeal, a judgment of the corporation commission is affirmed, in whole or in part, the appellate court shall embrace in its decree a mandamus to the appellant to put said order in force, or so much thereof as shall be affirmed. 1905, c. 107, s. 2.

1081. PEREMPTORY MANDAMUS TO ENFORCE ORDER, WHEN NO APPEAL. If no appeal is taken from an order or judgment of the corporation commission within the time prescribed by the law, but the corporation affected thereby fails to put said order in operation, the corporation commission may apply to the judge riding the superior court district which embraces Wake county, or to the resident judge of said district at chambers, upon ten days' notice, for a peremptory mandamus upon said corporation for the putting in force of said judgment or order; and if said judge shall find that the order of said commission was valid and within the scope of its powers, he shall issue such peremptory mandamus. An appeal shall lie to the supreme court in behalf of the corporation commission, or the defendant corporation, from the refusal or the granting of such peremptory mandamus. 1905, c. 107.

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V. INJUNCTION.

1082. WHEN GRANTED; BOND. No judge shall grant an injunction, restraining order or other process staying or affecting, during the pending of any appeal, the enforcement of any determination of the corporation commission fixing rates or fares, without requiring as a condition precedent the executing and filing with the corporation commission of a justified undertaking in the sum of not less than twenty-five thousand dollars for any company whose road is of less length than fifty miles, and fifty thousand dollars for any company whose road is over fifty miles in length, conditioned that the company will make and file with the corporation commission a sworn statement every three months during the pending of the appeal of the items of freight, with names of shippers, carried over such company's road within the pending ninety days, showing the freights charged and those fixed by the corporation commission; and in the event the determination of the corporation commission appealed from is affirmed in part or in whole such company shall within thirty days pay into the treasury of North Carolina the aggregate difference between the freights collected and those fixed by the final determination of the matter appealed. 1899, c. 164, s. 7.

1083. RESTRAINING ORDER VACATED, WHEN. Whenever the aggregate difference between the freights collected and those fixed by the corporation commission shall equal or exceed the sum specified in the undertaking, the corporation commission shall notify the appellant that another justified undertaking in like sum and with the same conditions as the original undertaking is required to be executed and filed with the corporation commission. A failure to file with the corporation commission the sworn statement provided for in the preceding section, or any one of them when more than one is required or asked for, or a failure to give an additional undertaking when required within fifteen days from notice so to do, shall vacate and render null and void any restraining order, injunction or other process to stay the enforcement of any determination of the corporation commission as to schedules of rates. 1899, c. 164, s. 7.

1084. SUITS ON INJUNCTION BOND. When any of the conditions of such undertaking are broken it may be sued on and enforced in the name of the state of North Carolina on the relation of the corporation commission by summons returnable to the superior court of any county in the state at a regular term thereof. The solicitor of the district shall prosecute the action in his court in behalf of the state, and shall be allowed such fees, to be taxed in the bill of costs, as the court may order; and the attorney-general shall prosecute on appeal to the supreme court on behalf of the state and shall be allowed such fees, to be taxed in the bill of costs, as the court shall allow. 1899, c. 164, s. 7.

1085. WHAT RECOVERED; APPLICATION OF RECOVERY. In cases where the sworn statements herein required to be made are not made the whole penalty of the undertaking shall be enforced and paid into the state treasury. The sums paid into the treasury under the provisions of this section shall be used to reimburse the shippers of freight for the excess of freights paid over what should have been paid, such reimbursements to be made on recommendation of the corporation commission: Provided, application therefor is made within one year after the determination of the appeal in which the undertaking was given. The recovery in each undertaking shall be applied to such excess of freights as has been paid during the period covered by such undertaking. 1899, c. 164, s. 7.

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VI. PENALTIES.

1086. FOR VIOLATING RULES. If any railroad company doing business in this state by its agents or employees shall be guilty of a violation of the rules and regulations provided and prescribed by the commission, and if after due notice of such violation given to the principal officers thereof, if residing in the state, or, if not, to the manager or superintendent or secretary or treasurer if residing in the state, or if not then to any local agent thereof, ample and full recompense for the wrong or injury done thereby to any person or corporation as may be directed by the commission shall not be made within thirty days from the time of such notice, such company shall incur a penalty for each offense of five hundred dollars. 1899, c. 164, s. 15.

1087. REFUSING TO OBEY ORDERS OF COMMISSION. Any railroad or other corporation which violates any of the provisions of this chapter or refuses to conform to or obey any rule, order or regulation of the corporation commission shall, in addition to the other penalties prescribed in this chapter, forfeit and pay the sum of five hundred dollars for each offense, to be recovered in an action to be instituted in the superior court of Wake county, in the name of the state of North Carolina on the relation of the corporation commission; and each day such company continues to violate any provision of this chapter or continues to refuse to obey or perform any rule, order or regulation prescribed by the corporation commission shall be a separate offense. 1899, c. 164, s. 23.

1088. DISCRIMINATION BETWEEN CONNECTING LINES. All common carriers subject to the provisions of this chapter shall according to their powers afford all reasonable, proper and equal facilities for the interchange of traffic between their respective lines and for the forwarding and delivering of passengers and freights to and from their several lines and those connecting therewith, and shall not discriminate in their rates and charges against such connecting lines, and connecting lines shall be required to make as close connection as practicable for the convenience of the traveling public. And common carriers shall obey all rules and regulations made by the commission relating to trackage. 1899, c. 164, s. 21.

1089. FAILURE TO MAKE REPORTS. Every officer, agent or employee of any railroad company, express or telegraph company who shall willfully neglect or refuse to make and furnish any report required by the commission for the purposes of this chapter, or who shall willfully or unlawfully hinder, delay or obstruct the commission in the discharge of the duties hereby imposed upon it, shall forfeit and pay five hundred dollars for each offense, to be recovered in an action in the name of the State. A delay of ten days to make and furnish such report shall raise the presumption that the same was willful. 1899, c. 164, s. 18.

1090. GENERAL OFFENSES. If any railroad company shall violate the provisions of this chapter not otherwise provided for, such railroad company shall incur a penalty of one hundred dollars for each violation, to be recovered by the party injured. 1899, c. 164, s. 17.

1091. VIOLATION OF RULES, CAUSING INJURY; DAMAGES; LIMITATION. If any railroad company doing business in this state shall, in violation of any rule or regulation provided by the commission, inflict any wrong or injury on any person, such person shall have a right of action and recovery for such wrong or injury, in any court having jurisdiction thereof, and the damages to be

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recovered shall be the same as in an action between individuals, except that in case of willful violation of law such railroad company shall be liable to exemplary damages: Provided, that all suits under this chapter shall be brought within one year after the commission of the alleged wrong or injury. 1899, c. 164, s. 16.

1092. ACTION FOR, WHEN AND HOW BROUGHT. An action for the recovery of any penalty under this chapter shall be instituted in the county in which the penalty has been incurred, and shall be instituted in the name of the state of North Carolina on the relation of the corporation commission against the company incurring such penalty; or whenever such action is upon the complaint of any injured person or corporation, it shall be instituted in the name of the state of North Carolina on the relation of the corporation commission upon the complaint of such injured person or corporation against the company incurring such penalty. Such action shall be instituted and prosecuted by the attorney-general or the solicitor of the judicial district in which such penalty has been incurred, and the judge before whom the same is tried shall determine the amount of compensation to be allowed the attorney-general or such solicitor prosecuting said action for his services, and such compensation so determined shall be taxed as part of the cost. The procedure in such actions, the right of appeal and the rules regulating appeals shall be the same as are now provided by law in other civil actions. 1899, c. 164, s. 15.

1093. REMEDIES CUMULATIVE. The remedies given by this chapter to persons injured shall be regarded as cumulative to the remedies now given or which may be given by law against railroad corporations, and this chapter shall not be construed as repealing any statute giving such remedies. 1899, c. 164, s. 26.

VII. JURISDICTION.

1094. DELIVERING FREIGHT, EXPRESS AND BAGGAGE. The corporation commission shall make reasonable and just rules—

1. For the handling of freight and baggage at stations.

2. As to charges by any company or corporation engaged in the carriage of freight or express for the necessary handling and delivery of the same at all stations. 1899, c. 164, s. 2, subsecs. 2, 7.

1095. PREVENT DISCRIMINATIONS. The corporation commission shall make reasonable and just rules and regulations—

1. To prevent discrimination in the transportation of freight or passengers.

2. To prevent the giving, paying or receiving of any rebate or bonus, directly or indirectly, or the misleading or deceiving the public in any manner as to real rates charged for freight, express or passengers. 1899, c. 164, s. 2, subsecs. 3, 5.

1096. (As amended.) TELEGRAPH AND TELEPHONE RATES. The commission shall have power and are directed to make just and reasonable rates of charges for the transmission and delivery of messages by any telegraph company, and to make just and reasonable rates of charges for the rental of telephones and furnishing telephonic communication by any telephone company or corporation. 1907, c. 469, s. 4; 1899, c. 164, s. 2, subsecs. 10, 11.

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AN ACT TO COMPEL INDIVIDUALS OWNING TELEPHONE AND TELEGRAPH LINES, WHO RENT PHONES OR WIRES TO PERSONS GENERALLY, TO BE AND BECOME SUBJECT TO SUPERVISION OF THE CORPORATION COMMISSION AND TO ALL PAINS AND PENALTIES PROVIDED BY LAW AS APPLICABLE TO CORPORATIONS OPERATING TELEPHONE AND TELEGRAPH LINES.

SECTION 1. That every person or individual owning and operating any telephone or telegraph line in North Carolina, and who rents phones or wires to persons generally, shall be subject to the same control and supervision by the corporation commission, and the same pains and penalties under the law, as are corporations owning and operating telephone and telegraph lines.

SEC. 2. That this act shall be in force from and after its ratification. 1907, c. 966.

1097. (As amended.) STATIONS AND DEPOTS. The commission is empowered and directed—

1. To require, where the public necessity demands and it is demonstrated that the revenue received will be sufficient to justify it, the establishment of stations by any company or corporation engaged in the transportation of freight and passengers in this state, and to require the erection of depot accommodations commensurate with such business and revenue: Provided, the commissioners shall not require any company or corporation to establish any station nearer to another station than five miles. 1899, c. 164, s. 2, subsec. 12.

2. To require a change of any station or the repairing, addition to, or change of any station house by any railroad or other transportation company in order to promote the security, convenience and accommodation of the public and to require the raising or lowering of the track at any crossing when deemed necessary. 1899, c. 164, s. 2, subsec. 13.

3. To require, when practicable, and when the necessities of the case, in the judgment of the corporation commission, require, any two or more railroads which now or hereafter may enter any city or town to have one common or union passenger depot for the security, accommodation and convenience of the traveling public, and to unite in the joint undertaking and expense of erecting, constructing and maintaining such union passenger depot, commensurate with the business and revenues of such railroad companies or corporations, on such terms, regulations, provisions and conditions as the commission shall prescribe. The railroads so ordered to construct a union depot shall have power to condemn land for such purpose, as in case of locating and constructing a line of railroad: Provided, that nothing in this section shall be construed to authorize the commission to require the construction of such union depot should the railroad companies at the time of application for said order have separate depots, which, in the opinion of the corporation commission, are adequate and convenient and offer suitable accommodations for the traveling public. 1903, c. 126.

4. To require the establishment of separate waiting rooms at all stations for the white and colored races. 1899, c. 164, s. 2, subsec. 14.

5. To require the construction of side tracks by any railroad company to industries already established or to be established: Provided, it is shown that the proportion of such revenue accruing to such side track is sufficient within five years to pay the expense of its construction. This shall not be construed

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to give the commission authority to require railroad companies to construct side tracks more than five hundred feet in length. 1899, c. 164, s. 2, subsec. 15.

6. To require, when practicable and when the necessities of the traveling public, in the judgment of the corporation commission, demand, that any railroad in this state shall install and operate one or more passenger or freight trains over its road, and also require any two or more railroads having intersecting points to make close connection at such points: Provided, that no order under this act shall be made unless the business of the railroad justifies it. 1907, c. 469, s. 3.

7. From time to time to carefully examine into and inspect the condition of each railroad, its equipment and facilities, in regard to the public's safety and convenience; and if any are found by them to be unsafe, they shall at once notify and require the railroad company to put the same in repair. 1907, c. 469, s. 3.

8. That all powers and duties in every respect conferred by law upon the corporation commission with respect to railroads and other transportation companies are hereby conferred upon said corporation commission to control and regulate telegraph, telephone and all other companies engaged in transmission of messages, in so far as they apply. 1907, c. 469, s. 3.

1098. DEPOTS NOT ABANDONED. A railroad corporation which has established and maintained for a year a passenger station or freight depot at a point upon its road shall not abandon such station or depot, nor substantially diminish the accommodation furnished by the stopping of trains except by consent of the commission. Freight or passenger depots may be relocated upon the written approval of the commission. 1899, c. 164, ss. 19, 20.

1099. FREIGHT AND PASSENGER RATES. The commission shall make reasonable and just rates—

1. Of freight, passenger and express tariffs for railroads, street railways, steamboats, canal and express companies or corporations, and all other transportation companies or corporations engaged in the carriage of freight, express or passengers.

2. For the through transportation of freight, express or passengers.

3. Of charges for the transportation of packages by any express company or corporation.

4. Of charges for the use of railroad cars carrying freight or passengers.

5. And rules and regulations as to contacts entered into by any railroad company or corporation to carry over its line or any part thereof the car or cars of any other company or corporation.

5. And rules and regulations as to contracts entered into by any railroad rates on grain; or lumber to be dressed and shipped over the line of the railroad company on which such freight originated.

7. And, conjointly with such railroad companies, shall have authority to make special rates for the purpose of developing all manufacturing, mining, milling, and internal improvements in the state.

Nothing in this chapter shall prohibit railroad or steamboat companies from making special passenger rates with excursion or other parties, also rates on such freights as are necessary for the comfort of such parties, subject to the approval of the commission. 1899, c. 164, ss. 2, 14; 1903, c. 683.

1100. DEMURRAGE; STORAGE; PLACING AND LOADING OF CARS. The commission shall make rules, regulations and rates governing demurrage and storage

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charges by railroad companies and other transportation companies; and shall make rules governing railroad companies in the placing of cars for loading and unloading and in fixing time limit for delivery of freights after the same have been received by the transportation companies for shipment. 1903, c. 342.

1101. MAY FIX RATE OF SPEED TRAINS MAY RUN THROUGH A TOWN; PETITION TO BE FILED; PROCEDURE. If any railroad company shall be of the opinion that an ordinance of a city or town through which a line of its railroad passes, except in the counties of Cumberland, Rockingham, Union and Wayne, regulating the speed at which trains may run while passing through said city or town, is unreasonable or oppressive, such railroad company may file its petition before the corporation commission, setting forth all the facts, and asking relief against such ordinance, and that the corporation commission prescribe the rate of speed at which trains may run through said municipality. Upon the filing of the petition a copy thereof shall be mailed, in a registered letter, to the mayor or chief officer of the town or municipality, together with a notice from the corporation commission, setting forth that on a day named in the notice the petition of the railroad company will be heard, and that the city or town named in the petition will be heard at that time in opposition to the prayer of the petition. And upon the return day of the notice the corporation commission shall hear the petition: Provided, that any hearing granted by the corporation commission, as authorized by this section, shall be had at the town, city or locality where the conditions complained of are alleged to exist, or some member of the said commission shall take evidence both for the petition and against it, at such city, town or locality, and report to the full commission before any decision is made by the commission. 1903, c. 552.

1102. TO PASS ON ORDINANCE, AND FIX RATE OF SPEED. Either party, petitioner or respondent, shall have the right to introduce testimony and to be heard by counsel, and the corporation commission, after hearing the petition, answer, evidence and argument, shall render judgment thereon. If the commission shall find that such ordinance is reasonable and just the petition shall be dismissed, and the petitioner shall pay all the costs to be taxed by the clerk to the corporation commission. If the corporation commission shall be of the opinion that the ordinance is unreasonable, it shall so adjudge; and in addition thereto it shall prescribe the maximum rates of speed for passing through such town. And thereafter the railroad company may run its trains through such town or city at speeds not greater than those prescribed by the corporation commission, and the ordinance adjudged to be unreasonable shall not be enforced against such railroad company. 1903, c. 552, s. 2.

1103. WHEN COSTS ON HEARING TO FIX RATE OF SPEED IN DISCRETION OF COMMISSION. If the judgment of the corporation commission shall be in favor of the petitioner, it shall be lawful for the corporation commission to make such order as to the payment of the costs as shall seem just. It may require either party to pay the same or it may divide the same. The costs in such proceeding shall be the same as are fixed by law for similar services in the superior court. 1903, c. 552, s. 3.

VIII. RATES.

1104. HOW FIXED. In fixing any maximum rate or charge, or tariff of rates or charges for any common carrier, person or corporation subject to the provisions of this chapter the commission shall take into consideration if proved,

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or may require proof of, the value of the property of such carrier, person or corporation used for the public, in the consideration of such rate or charge, or the fair value of the service rendered in determining the value of the property so being used for the convenience of the public. It shall furthermore consider the original cost of the construction thereof and the amount expended in permanent improvements thereon and the present compared with the original cost of construction of all its property within the state; the probable earning-capacity of such property under the particular rates proposed and the sum required to meet the operating expenses of such carrier, person or corporation, and all other facts that will enable them to determine what are reasonable and just rates, charges and tariffs. 1899, c. 164, s. 2, subsec. 1.

1105. WHAT MAY BE CARRIED FREE. Nothing in this chapter shall prevent the carriage, storage or handling of property free or at reduced rates for the United States, state or municipal governments or for charitable or educational purposes; or for any corporation or association incorporated for the preservation and adornment of any historic spot, or to the employees or officers of such company or association while traveling in the performance of their duties, provided they shall not travel further than ten miles one way on any one trip free of charge, or to or from fairs or exhibitions for exhibition thereat; or the free carriage of destitute and homeless persons transported by charitable societies, and the necessary agents employed in such transportation, or the free transportation of persons traveling in the interest of orphan asylums or homes for the aged and infirm, or any department thereof, or ex-Confederate soldiers attending annual reunions, or the issuance of mileage, excursion or commutation passenger tickets; or to prohibit any common carrier from giving reduced rates to ministers of religion, or to municipal governments for the transportation of indigent persons, or to inmates of national homes or state homes for disabled volunteer soldiers, and of soldiers' and sailors' orphan homes, including those about to enter and those returning home after discharge under arrangements with the boards of managers of said homes; or to prevent railroads from giving free carriage to their own officers and employees and members of their families, or to prevent the principal officers of any railroad company from exchanging passes or tickets with other railroad companies for their officers or employees. Nothing in this section shall be construed to prevent or restrict transportation companies from contracting with newspapers for advertising space in exchange for transportation over their lines to such an extent as may be agreed upon between the two parties for said consideration. The commissioners and their clerks shall be transported free of charge over all railroads and other transportation lines which are under the supervision of the commission; and when traveling on official business they may take with them experts or other agents whose service they may deem temporarily of public importance. 1899, c. 164, s. 22; 1899, c. 642; 1901, c. 679, s. 2; 1901, c. 652; 1905, c. 312.

1106. REVISION OF RATES. The commission shall from time to time, and as often as circumstances may require, change and revise or cause to be changed and revised any schedules of rates fixed by the commission, or allowed to be charged by any carrier of freight, passengers, or express, or by any telegraph or telephone company. 1899, c. 164, s. 7.

1107. LONG AND SHORT HAULS. It shall be unlawful for any common carrier to charge or receive any greater compensation in the aggregate for the

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transportation of passengers or of like kind of property under substantially similar circumstances and conditions for a shorter than for a longer distance over the same line in the same direction, the shorter being included within the longer distance; but this shall not be construed as authorizing any common carrier within the terms of this chapter to charge and receive as great compensation for a shorter as for a longer distance: Provided, however, that upon application to the commission, such common carrier may in special cases be authorized to charge less for longer than for shorter distances for the transportation of passengers or property; and the commission may from time to time prescribe the extent to which such designated common carrier may be relieved from the operation of this section: Provided, that nothing in this chapter contained shall be taken as in any manner abridging or controlling the rates of freight charged by any railroad in this state for conveying freight which comes from or goes beyond the boundaries of the state and on which freight less than local rates on any railroad carrying the same are charged by such railroads. 1899, c. 164, s. 14.

1108. CONTRACTS AS TO RATES. All contracts and agreements between railroad companies as to rates of freight and passenger tariffs shall be submitted to the commission for inspection and correction, that it may be seen whether or not they are a violation of law or of the rules and regulations of said commission, and all arrangements and agreements whatever as to the division of earnings of any kind by competing railroad companies shall be submitted to the commission for inspection and approval in so far as they affect the rules and regulations made by the commission to secure to all persons doing business with such companies just and reasonable rates of freight and passenger tariffs, and the commission may make such rules and regulations as to such contracts and agreements as may then be deemed necessary and proper, and any such agreements not approved by the commission, or by virtue of which rates shall be charged exceeding the rates fixed for freight and passengers, shall be deemed, held and taken to be violations of this chapter and shall be illegal and void. 1899, c. 164, s. 6.

1109. PUBLISHED. All carriers shall, whenever required by the commission, file with it a schedule of the rates of charges for freight and passengers, and the commission is authorized and required to publish the rates, or a summary thereof, in some convenient form for the information of the public, and quarterly thereafter the changes made in such schedules if they deem it advisable. 1899, c. 164, s. 7.

1110. (As amended.) INTERSTATE COMMERCE. Upon the complaint of any person or community to the commission of any unjust discrimination or unjust or unreasonable rate in carrying freight which comes from or goes beyond the boundaries of the state by any railroad company, whether organized under the laws of this state or of another state and doing business in this state, the commission shall investigate such complaint, and if the same be sustained it shall be the duty of the commission to bring such complaint before the interstate commerce commission for redress in accordance with the provisions of the act of Congress establishing the interstate commerce commission. They shall receive upon application the services of the attorney-general of the state and he shall represent them before the interstate commerce commission. The corporation commission shall have authority to employ counsel whenever and for such

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periods of time as in their judgment it is necessary to do so, and counsel so employed shall be paid such fee and compensation as may be agreed upon by them. 1907, c. 469, s. 5; 1899, c. 164, s. 14.

1111. DUPLICATE FREIGHT RECEIPTS; CHARGES STATED; FREIGHT DELIVERED ON PAYMENT OF CHARGES. All railroad companies shall on demand issue duplicate freight receipts to shippers in which shall be stated the class or classes of freight shipped, the freight charges over the road giving the receipt, and so far as practicable shall state the freight charges over the roads that carry such freight. When the consignee presents the railroad receipt to the agent of the railroad that delivers such freight such agent shall deliver the articles shipped upon payment of the rate charged for the class of freight mentioned in the receipt. 1899, c. 164, s. 17.

1112. SCHEDULE OF RATES, EVIDENCE. The schedule containing rates fixed by the commission shall, in suits brought against any company wherein is involved the charges of any company for the transportation of any passenger or freight or cars or unjust discrimination in relation thereto, be taken in all courts as prima facie evidence that the rates therein fixed are just and reasonable rates of charges for the transportation of passengers and freights and cars upon the railroads. All such schedules shall be received and held in all suits as prima facie evidence, the schedules of the commission without further proof than the production of the schedules desired to be used as evidence, with a certificate of the clerk of the commission that the same is a true copy of the schedule prepared or approved by it for the railroad company or corporation therein named. 1899, c. 164, s. 7.

IX. DUTIES.

1113. NOTICE GIVEN OF VIOLATIONS; SUITS INSTITUTED. The commission, whenever in its judgment any corporation has violated any law, shall give notice thereof in writing to such corporation, and, if the violation or neglect is continued after such notice shall forthwith present the facts to the attorney-general, who shall take such proceedings thereon as he may deem expedient. 1899, c. 164, s. 8.

1114. FEES PAID TO TREASURER. All license fees and seal tax and all other fees paid into the office of the corporation commission shall be turned into the state treasury; also all moneys received from fines and penalties. 1899, c. 164, ss. 26, 33.

1115. RECORD OF RECEIPTS AND DISBURSEMENTS. The commission shall keep a record showing in detail all receipts and disbursements. 1899, c. 164, s. 34.

1116. FISCAL YEAR. The fiscal year for which all reports shall be made which may be required of any railroad or transportation company by the commission under this chapter shall end on the thirtieth of June. 1899, c. 164, s. 28.

1117. REPORT OF COMMISSION. It shall be the duty of the commission to make to the governor annual reports of its transactions, and recommend from time to time such legislation as it may deem advisable under the provisions of this chapter, and the governor shall have one thousand copies of such report printed for distribution. 1899, c. 164, s. 27.

1118. EXPENSES. All the expenses of the commission, except as otherwise provided by law, including all necessary expenses for transportation incurred by the commission or by their employees under their orders in making any

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investigation, or upon official business, or for any other purposes necessary for carrying out the provisions of this chapter, and necessary furniture, stationery, postage, lights and heat, shall be allowed, and the auditor shall issue his warrant upon presentation of itemized vouchers therefor approved by the chairman of the commission: Provided, that the expenses allowed under this section shall not exceed three thousand six hundred dollars annually. 1899, c. 164, s. 32; 1899, c. 688.

2600. MAP OF RAILROAD MADE AND FILED. Every railroad corporation shall, within a reasonable time after their road shall be constructed, cause to be made a map and profile thereof, and of the land taken or obtained for the use thereof, and file the same in the office of the corporation commission. Every such map shall be drawn on a scale and on paper to be designated by the corporation commission, and certified and signed by the president or engineer of such corporation. Code, s. 1977; 1871-2, c. 138, s. 41.

2614. FAST MAIL TRAINS AUTHORIZED; ONE TRAIN A DAY IN EACH DIRECTION REQUIRED. The corporation commission is hereby empowered, whenever it shall appear wise and proper to do so, to authorize any railroad company to run one or more fast mail trains over its road, which shall only stop at such stations on the line of the road as may be designated by the company: Provided, that in addition to such fast mail train said railroad shall run at least one passenger train in each direction over its road on every day except Sunday, which shall stop at every station on the road at which passengers may wish to be taken up or put off: Provided further, that nothing in this section shall be construed as preventing the running of local passenger trains on Sunday. 1893, c. 97.

2615. VESTIBULE FRONTS ON STREET RAILWAY CARS. All street passenger railway companies shall use vestibule fronts, of frontage not less than four feet, on all passenger cars run by them on their lines during the latter half of the month of November and during the months of December, January, February and March of each year: Provided, that such companies shall not be required to close the sides of the vestibules: Provided further, such companies may use cars without vestibule fronts in cases of temporary emergency in suitable weather, not to exceed four days in any one month within the period herein prescribed for use of vestibule fronts. The corporation commission is hereby authorized to make exemptions from the provisions of this section in such cases as in their judgment the enforcement of this section is unnecessary. 1901, c. 743.

2616. STREET RAILWAYS TO HAVE FENDERS IN FRONT OF PASSENGER CARS. All street passenger railway companies shall use practical fenders in front of all passenger cars run by them. The corporation commission is hereby authorized to make exemptions from the provision of this section in such cases as in their judgment the enforcement of this section is unnecessary. 1901, c. 743, s. 2.

2619. SEPARATE ACCOMMODATIONS FOR DIFFERENT RACES. All railroad and steamboat companies engaged as common carriers in the transportation of passengers for hire, other than street railways, shall provide separate but equal accommodations for the white and colored races at passenger stations or waiting rooms, and also on all trains and steamboats carrying passengers. Such accommodations may be furnished by railroad companies either by separate

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passenger cars or by compartments in passenger cars, which shall be provided by the railroads under the supervision and direction of the corporation commission: Provided, that this shall not apply to relief trains in cases of accident, to Pullman or sleeping cars, or through express trains that do not stop at all stations and are not used ordinarily for traveling from station to station, to negro servants in attendance on their employers, to officers or guards, transporting prisoners, nor to prisoners so transported. 1899, c. 384; 1901, c. 213.

2620. CORPORATION COMMISSION MAY EXEMPT CERTAIN ROADS AND TRAINS. The corporation commission is hereby authorized to exempt from the provisions of the preceding section steamboats, branch lines and narrow-gauged railroads and mixed trains carrying both freight and passengers, if in its judgment the enforcement of the same be unnecessary to secure the comfort of passengers by reason of the light volume of passenger traffic, or the small number of colored passenger travelers on such steamboats, narrow-gauge, branch lines or mixed trains. 1899, c. 384, s. 2; 1901, c. 213.

2621. WHEN TWO RACES PUT IN SAME COACH. When any coach or compartment car for either race shall be completely filled at a station where no extra coach or car can be had, and the increased number of passengers could not be foreseen, the conductor in charge of such train may assign and set apart a portion of a car or compartment assigned for passengers of one race to passengers of the other race. 1899, c. 384, s. 3.

2622. PENALTY FOR FAILING TO PROVIDE SEPARATE CARS. Any railroad company failing to comply in good faith with the provisions of the three preceding sections shall be liable to a penalty of one hundred dollars per day, to be recovered in an action brought against such company by any passenger on any train or boat of any railroad or steamboat company which is required by this chapter to furnish separate accommodations to the races, who has been furnished accommodations on such railroad train or steamboat in only a car or compartment with a person of a different race, in violation of law. 1899, c. 384, s. 5.

2630. FREIGHT RATES POSTED. It shall be the duty of all railroad and other transportation companies to keep posted in a conspicuous place in their depots or places where freight is received for shipment, a list of its charges for carrying freight, specifying name of place, class of freight and charge for carrying the same. Such charges shall not be increased without giving fifteen days notice, and the company represented by any agent refusing to comply with this section shall be liable to a penalty of not less than fifty nor more than one hundred dollars. Code, s. 1965; 1879, c. 182, s. 2.

2631. PENALTY FOR FAILURE TO RECEIVE. Agents or other officers of railroads and other transportation companies whose duty it is to receive freights shall receive all articles of the nature and kind received by such company for transportation whenever tendered at a regular depot, station, wharf or boat landing, and every loaded car tendered at a side track, or any warehouse connected with the railroad by a siding, and shall forward the same by the route selected by the person tendering the freight under existing laws; and the transportation company represented by any person refusing to receive such freight shall forfeit and pay to the party aggrieved the sum of fifty dollars for each day said company refuses to receive said shipment of freight, and all damages actually sustained by reason of the refusal to receive freight. If such loaded car be tendered at any siding or warehouse at which there is no agent, notice shall be given to an

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agent at the nearest regular station at which there is an agent that such car is loaded and ready for shipment. Code, s. 1964; 1903, cc. 444, 693.

2632. (As amended.) FAILURE TO TRANSPORT IN REASONABLE TIME; REASONABLE TIME DEFINED; FORFEITURE. It shall be unlawful for any railroad company, steamboat company, express company or other transportation company doing business in this state to omit or neglect to transport within a reasonable time any goods, merchandise or articles of value received by it for shipment and billed to or from any place in the state of North Carolina, unless otherwise agreed upon between the company and the shipper, or unless same be burned, stolen or otherwise destroyed, or unless otherwise provided by the North Carolina corporation commission. Each and every company violating any of the provisions of this section shall forfeit to the party aggrieved the sum of fifteen dollars for the first day and two dollars for each succeeding day of such unlawful detention or neglect where such shipment is made in carload lots, and in less quantities there shall be a forfeiture in like manner of ten dollars for the first day and one dollar for each succeeding day: Provided, the forfeiture shall not be collected for a period exceeding thirty days. In reckoning what is reasonable time for such transportation it shall be considered that such transportation company has transported freight within a reasonable time if it has done so in the ordinary time required for transporting such articles of freight between the receiving and shipping stations; and a delay of two days at the initial point and forty-eight hours at one intermediate point for each hundred miles of distance or fractions thereof over which said freight is to be transported shall not be charged against such transportation company as unreasonable and shall be held to be prima facie reasonable, and a failure to transport within such time shall be held prima facie unreasonable. 1903, c. 590, s. 3; 1905, c. 545; 1907, c. 217, s. 4.

AN ACT TO CONSTRUE CERTAIN PENAL STATUTES AND TO DECLARE WHERE THE BURDEN OF PROOF IS UNDER SUCH STATUTES.

SECTION 1. That section two thousand six hundred and thirty-two, Revisal of one thousand nine hundred and five of North Carolina, providing a penalty for delay in the transportation of freight, shall not be construed to refer only to delay in starting the freight from the station where it is received, but in addition thereto shall be construed to require the delivery at its destination within the time specified: Provided, however, that if said delay shall be due to causes which could not in the exercise of ordinary care have been foreseen, and which were unavoidable; and upon establishment of these facts to the satisfaction of the justice of the peace or jury trying the cause, the defendant transportation company shall be relieved and discharged from any penalty for delay in the transportation of freight, but it shall not be relieved from the costs of such action.

SEC. 2. That in all actions to recover penalties against a transportation company under section two thousand six hundred and thirty-two, Revisal of one thousand nine hundred and five of North Carolina, the burden of proof shall be upon the transportation company to show where the delay, if any, occurred.

SEC. 3. That this act shall not apply to any causes of action which arose prior to the passage of this act.

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SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in force from and after its ratification. 1907, c. 461.

2633. PAID AT CLASSIFIED RATES; PENALTY FOR OVERCHARGE. All common carriers doing business in this state shall settle their freight charges according to the rate stipulated in the bill of lading, provided the rate therein stipulated be in conformity with the classifications and rates made and filed with the interstate commerce commission in case of shipments from without the state and with those of the corporation commission of this state in case of shipments wholly within this state, by which classifications and rates all consignees shall in all cases be entitled to settle freight charges with such carriers; and it shall be the duty of such common carriers to inform any consignee or consignees of the correct amount due for freight according to such classification and rates, and upon payment or tender of the amount due on any shipment which has arrived at its destination according to such classification and rates such common carrier shall deliver the freight in question to consignee or consignees, and any failure or refusal to comply with the provisions hereof shall subject such carrier so failing or refusing to a penalty of fifty dollars for each such failure or refusal, to be recovered by any consignee or consignees aggrieved by any suit in any court of competent jurisdiction. 1905, c. 330.

2634. TIME WITHIN WHICH LOSS OR DAMAGE MUST BE PAID; PENALTY; AMOUNT OF RECOVERY; ACTIONS UNITED; REMEDY CUMULATIVE. Every claim for loss of or damage to property while in possession of a common carrier shall be adjusted and paid within sixty days in case of shipments wholly within this state, and within ninety days in case of shipments from without the state, after the filing of such claim with the agent of such carrier at the point of destination of such shipment or point of delivery to another common carrier: Provided, that no such claim shall be filed until after the arrival of the shipment, or of some part thereof, at the point of destination, or until after the lapse of a reasonable time for the arrival thereof. In every case such common carrier shall be liable for the amount of such loss or damage, together with interest thereon from the date of the filing of the claim therefor until the payment thereof. Failure to adjust and pay such claim within the periods respectively herein prescribed shall subject each common carrier so failing to a penalty of fifty dollars for each and every such failure, to be recovered by any consignee aggrieved in any court of competent jurisdiction: Provided, that unless such consignee recover in such action the full amount claimed, no penalty shall be recovered, but only the actual amount of the loss or damage, with interest as aforesaid. Causes of action for the recovery of the possession of the property shipped for loss or damage thereto and for the penalties herein provided for may be united in the same complaint. 1905, c. 330, ss. 2, 4, 5.

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AN ACT TO REQUIRE EXPRESS COMPANIES TO PAY CLAIMS FOR LOSSES OR DAMAGE TO PROPERTY.

SECTION 1. That section two thousand six hundred and thirty-four of the Revisal shall apply to every express company, firm or corporation doing express business in the state of North Carolina.

SEC. 2. This act shall be in force from and after its ratification. 1907, c. 983.

2635. EXISTING REMEDIES CONTINUE. The preceding section shall not deprive any consignee of any rights or remedies now existing against common carriers in regard to freight charges or claims for loss or damage to freight, but shall be deemed and held as creating an additional liability upon said common carrier. 1905, c. 330, s. 5.

2636. CARRIER'S RIGHT AGAINST OTHER CARRIER. Any common carrier, upon complying with the provisions of the two preceding sections, shall have all the rights and remedies herein provided for against a common carrier from which it receives the freight in question. 1905, c. 330, s. 3.

2641. CHARGES ON PARTIAL FREIGHT DELIVERIES. Whenever any freight of any kind shall be received by any common carrier in this state to be delivered to any consignee in this state, and a portion of the same shall not have been received at the place of destination, it shall not be lawful for the carrier to demand any part of the charges for freight or transportation due for such portion of the shipment as shall not have reached the place of destination. The carrier shall be required to deliver to the consignee such portion of the consignment as shall have been received upon the payment or tender of the freight charges due upon such portion. But nothing in this section shall be construed as interfering with, or depriving a consignor, or other person having authority, of his rights of stoppage in transitu. 1893, c. 495.

2642. NOT TO RECEIVE MORE THAN TARIFF RATE. No railroad, steamboat, express or other transportation company engaged in the carriage of freight, and no telegraph company or telephone company shall demand, collect or receive for any service rendered or to be rendered in the transportation of property or transmission of messages more than the rates appearing in the printed tariff of such company in force at the time such service is rendered, or more than is allowed by law. 1903, c. 590.

2643. OVERCHARGE ON TARIFF RATES REFUNDED. In case of any overcharge, contrary to the preceding section, the person aggrieved may file with any agent of the company collecting or receiving greater compensation than the amount allowed in the preceding section a written demand, supported by a paid freight bill and an original bill of lading or duplicate thereof for refund of overcharge, and a maximum period of sixty days shall be allowed such company to pay claims filed under this section. 1903, c. 590, s. 2.

2644. PENALTY FOR FAILURE TO REFUND OVERCHARGE. Any company failing to refund such overcharge, within the time allowed, shall forfeit to the party aggrieved the sum of twenty-five dollars for the first day and five dollars per day for each day's delay thereafter until said overcharge is paid, together with all costs incurred by the party aggrieved: Provided, the total forfeiture shall not exceed one hundred dollars. 1903, c. 590, s. 2.

3749. DISCRIMINATION IN CHARGES. If any common carrier shall, directly or indirectly, by any special rate, rebate, drawback or other device, charge, demand,

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collect or receive from any person a greater or less compensation for any service rendered or to be rendered in the transportation of passengers or property subject to the provisions of law than it charges, demands or collects or receives from any other person or persons for doing for him or them a like and contemporaneous service in the transportation of a like kind of traffic under substantially similar circumstances and conditions; or shall make or give any undue or unreasonable preference or advantage to any particular person, company, firm, corporation or locality or any particular description of traffic in any respect whatsoever, or shall subject any particular person, company, firm, corporation or locality or any particular description of traffic to any undue or unreasonable prejudice or disadvantage in any respect whatsoever, such person or corporation shall be, upon conviction thereof, fined not less than one thousand nor more than five thousand dollars for each and every offense. 1899, c. 164, s. 13.

3751. DISCRIMINATION AGAINST CONNECTING LINES. If any common carrier shall not afford all reasonable, proper and equal facilities for the interchange of traffic between their respective lines and for the forwarding and delivering of passengers and freights to and from their several lines and those connecting therewith, or shall discriminate in their rates and charges against such connecting lines, or if any connecting lines shall not make as close connection as practicable for the convenience of the traveling public, or shall not obey all rules and regulations made by the corporation commission relating to trackage, it shall be punished by a fine of not less than five hundred dollars nor exceeding five thousand dollars for each and every offense. 1899, c. 164, s. 21.

3762. POOLING FREIGHTS. If any person shall be concerned in pooling freights or shall directly or indirectly allow or accept rebates on freights, he shall be guilty of a misdemeanor, and upon conviction shall be fined not less than one thousand dollars or imprisoned not less than twelve months. Code, s. 1968; 1879, c. 237, s. 2.

3768. UNREASONABLE RATES. If any railroad doing business in this state shall charge, collect, demand or receive more than a fair and reasonable rate of toll or compensation for the transportation of passengers or freight of any description, or for the use and transportation of any railroad car upon its track or any of the branches thereof or upon any railroad in this state which has the right, license or permission to use, operate or control the same, it shall be deemed guilty of a misdemanor, and upon conviction thereof shall be fined not less than five hundred nor more than five thousand dollars. 1899, c. 164, s. 12.

3800. STREET CARS TO HAVE VESTIBULE FRONTS. If any city and street passenger railway company shall refuse or fail to use vestibule fronts, of frontage not less than four feet, on all passenger cars run, manipulated or transported by them on their lines during the latter half of the month of November and during the months of December, January, February and March of each year, except in cases of temporary emergency in suitable weather, not to exceed four days in any one month within the period herein prescribed for use of vestibule fronts, such company shall be guilty of a misdemeanor and shall be subject to a fine of not less than ten dollars or more than one hundred dollars for each day: Provided, that said company shall not be required to close the sides of said vestibules. The North Carolina corporation commission is hereby authorized to make exemptions from the provisions of this section in such cases as in their judgment the enforcement of this section is unnecessary. 1901, c. 743, s. 1.

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3801. STREET CARS TO HAVE FENDERS. If any city and street passenger railway company shall refuse or fail to use practical fenders in front of all passenger cars run, manipulated or transported by them, such company shall be guilty of a misdemeanor and shall be subject to a fine of not less than ten dollars or more than one hundred dollars for each day. The North Carolina corporation commission is hereby authorized to make exemptions from the provisions of this section in such cases as in their judgment the enforcement of this section is unnecessary. 1901, c. 743, s. 2.

AN ACT TO EXTEND AND ENLARGE THE POWERS OF THE NORTH CAROLINA CORPORATION COMMISSION.

SECTION 1. That in addition to the powers already conferred upon and possessed by the North Carolina corporation commission it shall have power:

(a) To make any necessary and proper rules, orders and regulations for the safety, comfort and convenience of passengers, shippers or patrons of any public service corporation, and to require the observance of the same by the company and its employees.

(b) To require any railroad company to install and put in operation and maintain upon the whole or any part of its road a block system of telegraphy or any other reasonable safety device, but no railroad company shall be required to install a block system upon any part of its road upon which is not operated as many as or more than eight trains each way per day.

(c) To require the raising or lowering of any track or highway at any highway crossing and to designate who shall pay for the same, and, when they think proper, partition the cost of abolishing grade crossings and the raising or lowering of said track or highway among the railroads and municipalities interested.

* * * * * * * * *

(8) That all powers and duties in every respect conferred by law upon the corporation commission with respect to railroads and other transportation companies are hereby conferred upon said corporation commission to control and regulate telegraph, telephone and all other companies engaged in transmission of messages, in so far as they apply.

* * * * * * * * *

SEC. 6. All persons and corporations affected by this act shall have the same right of appeal from the action of the corporation commission under the powers contained in this act as are now provided by law.

SEC. 7. That subsection nine of section two thousand five hundred and sixty-seven of the Revisal of one thousand nine hundred and five be and is hereby repealed.

SEC. 8. That this act shall be in force from and after its ratification. 1907, c. 469.

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AN ACT TO ENLARGE THE POWERS OF THE NORTH CAROLINA CORPORATION COMMISSION.

SECTION 1. The North Carolina corporation commission is hereby authorized and empowered to adopt and promulgate rules for the shipment of inflammable and explosive articles; cotton which has been partially consumed by fire, and such other like articles as in its opinion may be apt to render transportation dangerous. And after the promulgation of such rules, no common carrier shall be required to receive or transport any such articles except when tendered in accordance with the said rules; nor shall such common carrier be liable for any penalty for refusal to receive such article for shipment until all the rules prescribed by the corporation commission in regard to the shipment of the same shall be complied with.

SEC. 2. That this act shall be in force from and after its ratification. 1907, c. 471.

AN ACT PRESCRIBING THE MAXIMUM CHARGE WHICH RAILROAD COMPANIES MAY MAKE FOR TRANSPORTING PASSENGERS IN NORTH CAROLINA, AND FOR OTHER PURPOSES.

SECTION 1. That no railroad company doing business as a common carrier of passengers in the state of North Carolina shall charge, demand or receive for transporting any passenger and his or her baggage, not exceeding in weight two hundred pounds, from any station on its railroad in North Carolina to any other station on its road in North Carolina, a rate in excess of two and one-half cents per mile; and for transporting children under twelve years and over five years, one-half of the rate above prescribed; and for transporting children under five years of age, accompanied by any person paying fare, no charge whatever shall be made: Provided, that where the amount of the ticket at the prescribed rate would amount to any figure between two multiples of five, the price of the ticket shall be the multiple of five which is nearest the price of the ticket at the rate above mentioned; or, in the event that the amount is equidistant between the multiples of five, the price charged for the ticket shall be on the basis of the higher of those two multiples of five: Provided further, that no charge less than ten cents shall be required: Provided further, that independently owned and operated railroad companies in North Carolina, whose mileage of road in said state is one hundred miles or less, may charge a rate not exceeding three cents per mile: Provided further, that independently owned and operated railroad companies in North Carolina, whose mileage of road in said state is ten miles or less, may charge the same rate which is now in existence on said roads. This provision shall not extend to branch lines of railroad companies controlling over one hundred miles of road, whether chartered in or out of the state. Also, that newly constructed railroads, or the portion of railroad which may be newly constructed, be exempt from the operations of this act for two years after completion, to the extent that they may charge a rate in no case to exceed three cents per mile. A charge of fifteen cents may be added to the fare of any passenger when the same is paid on the train, if the ticket might have been procured within a reasonable time before the departure of the train.

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SEC. 2. In the case that any railroad company operating as a common carrier of passengers in the state of North Carolina is owned, controlled or operated by lease or other agreement by any other railroad company doing business in the state, the rate for carrying passengers thereon as prescribed by this act shall be determined for the said railroad company by the rate prescribed by this act for the railroad company which owns, controls or operates the same.

SEC. 3. That any railroad company violating any of the provisions of this act, or counselling, ordering or directing any employee, agent or servant to violate any provisions of this act, by charging, demanding or receiving any rate greater than that fixed by this act, shall be guilty of a misdemeanor, and on conviction shall be fined not less than five hundred dollars and not more than five thousand dollars; and any agent, servant or employee of any railroad company who shall violate this act shall be guilty of a misdemeanor, and on conviction shall be fined or imprisoned, or both, in the discretion of the court.

SEC. 4. That any person or persons, except those permitted by law, who accept free transportation shall be guilty of a misdemeanor, and on conviction shall be fined or imprisoned, or both, in the discretion of the court; and any railroad, or its employees or agents, giving free transportation of any kind whatsoever, except that permitted by law, shall be guilty of a misdemeanor, and on conviction shall be fined not less than five hundred dollars or more than two thousand dollars for each offense.

SEC. 5. That an act entitled "An act prescribing the maximum charges railroads may make for transporting passengers in North Carolina," ratified on the second day of March, one thousand nine hundred and seven, be and the same is hereby repealed.

SEC. 6. That no railroad company, or agent, servant or employee of any railroad company, shall be held liable to any person, or found guilty of any offense in any action, civil or criminal, whether heretofore or hereafter instituted or begun, by reason of anything done or attempted to be done in violation of said act mentioned in the preceding sections hereof, or of any provision thereof.

SEC. 7. That the corporation commission of North Carolina shall have no power to change, alter, modify or in any way affect the enforcement of or operation of any of the provisions of this act, or of chapter two hundred and sixteen of the Public Laws of North Carolina of one thousand nine hundred and seven, except as the same shall be therein specifically authorized, or of the enforcement of any penalties for violating the provisions thereof; and all laws and parts of laws in conflict herewith are hereby repealed.

SEC. 8. That section two thousand six hundred and eighteen of the Revisal of one thousand nine hundred and five is hereby repealed, and all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 9. That this act shall be in force from and after April the first, one thousand nine hundred and eight.

In the General Assembly read three times, and ratified this the 1st day of February, A. D. 1908. 1908, c. 144.

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AN ACT TO PREVENT UNJUST DISCRIMINATION IN FREIGHT RATES AND TO FIX THE MAXIMUM CHARGES THEREFOR.

SECTION 1. That the corporation commission, created by the laws of North Carolina, shall not, in fixing the maximum rates and charges or tariff of rates or charges for any common carrier transporting freight in North Carolina, permit or allow any such common carrier to charge, collect or receive a greater toll, charge or rate for the transportation of any article of freight or commodity embraced in the present classification fixed and prescribed, or approved by said corporation commission, where the initial point of shipment is on the road or line of one common carrier in this state and the terminal point of said shipment is on the line or road of another common carrier in this state, than is the sum of the present local rates now established, prescribed or approved by said corporation commission, less a reduction of twenty-five per centum of the said local rates on all railroads for which there is now made or prescribed a reduction for a joint haul; and on those railroads for which there is not now prescribed a reduction on joint hauls a reduction of fifteen per centum of the local rates now established, prescribed by said corporation commission for said railroads: Provided, that those railroads of this class whose rates are lower than the corporation commission's standard of freight rates may be permitted by said commission to adopt the standard rates prescribed by said commission: Provided, that the corporation commission is hereby empowered to reduce the said local rates whenever in its opinion and after investigation by it it shall determine that a lower rate is reasonable: Provided further, that present local rates now established, prescribed or approved by said corporation commission shall not be increased by classification or otherwise: (Amendment) Provided further, that the corporation commission shall have power, when it is made to appear that it is just to do so, to exempt from the operation of section one of said chapter two hundred and seventeen of the Public Laws of one thousand nine hundred and seven that part of the charges of a joint haul which is over the line or lines of a railroad company, which company now owns, leases or operates not more than one hundred and twenty-five miles of railroad in or out of this state. 1908, c. 126.

SEC. 2. That any railroad company doing business in the state of North Carolina, or officer or agent thereof, who shall give to any person or shipper any advantage over another person or shipper under like circumstances, by way of any rebate or reduced rate not authorized by law, or by the North Carolina corporation commission, or which shall make charges for shipments of freight in violation of the provisions of this act, or shall wilfully discriminate in the matter of service in favor of one person or corporation against another under like circumstances, shall be guilty of a misdemeanor, and such corporation shall, upon conviction, be fined not less than one hundred dollars, and such officer or agent shall be fined or imprisoned, or both, in the discretion of the court; and any shipper or consignee of any freight in the state of North Carolina who shall knowingly accept any rebate or other consideration or service from any railroad company which is not allowed or given other shippers or consignees under like or similar circumstances, and which is not allowed by law, shall be guilty of a misdemeanor, and fined or imprisoned, in the discretion of the court.

SEC. 3. That whenever any person, firm or corporation intending to ship freight makes a written application to any railroad company for a car or cars to be loaded in car-load lots with any kind of freight embraced in the tariffs

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of said company, stating in said application the character of the freight, the number of cars wanted, the station, depot, siding, wharf or boat-landing on the road or line of said railroad company whence the shipment is to be moved, and its final destination, the railroad company shall furnish the said car or cars within four days from seven o'clock, a. m., the day following such application, which said application shall be delivered to the agent of the railroad company at the station at or nearest the point of shipment. Any railroad company failing to furnish the car or cars named in said written application shall be subject to a penalty of five dollars per car per day for each car not furnished, to be recovered by the person, firm or corporation making said application: Provided, that the said railroad company before furnishing the car or cars upon said application of the shipper may require the person, firm or corporation applying for the same to deposit five dollars for each car so demanded at the time the application is made, which said deposit of five dollars for each car may be retained by the said railroad company as a forfeit for trackage, in case the car or cars are not loaded within forty-eight hours after notice of the placing of said car or cars in accordance with said demand: Provided, that the corporation commission may excuse from the penalties imposed by this section independent lines not owned, operated or controlled by any other line or system when trackage is less than one hundred miles.

SEC. 4. That section two thousand six hundred and thirty-two of the Revisal of one thousand nine hundred and five of North Carolina be and the same is hereby amended as follows: By striking out the words "twenty-five," in line eleven of said act, and inserting in lieu thereof the word "fifteen," and by striking out the word "five," the last word in said line, and inserting in lieu thereof the word "two," and by further striking out the words "twelve and fifty one-hundredths," in lines fourteen and fifteen thereof, and inserting in lieu thereof the word "ten," and by further striking out the words "'two and fifty one-hundredths," in line fifteen, and inserting in lieu thereof the word "one." That this section four shall not apply to existing causes of action. (See section 2632 Revisal.)

SEC. 5. The corporation commission is hereby directed to prepare and publish the tariff of rates, charges and tolls to be charged and collected by railroad companies in this state, as authorized by this act, on or before July the first, one thousand nine hundred and seven.

SEC. 6. This act shall be in force from and after July first, one thousand nine hundred and seven. 1907, c. 217.

AN ACT TO AUTHORIZE THE CORPORATION COMMISSION TO REQUIRE RAILROADS TO ERECT AND MAINTAIN UNION DEPOTS IN TOWNS OF TWO THOUSAND INHABITANTS.

SECTION 1. Whenever two or more railroads now, or hereafter may, maintain freight depots and a union passenger depot within one mile of a town of two thousand population for the convenience of the inhabitants thereof, and do not enter the corporate limits of said town, it shall be the duty of the corporation commission, upon the petition of a majority of the qualified voters of the said town, which petition shall be properly sworn to by the signers thereof, to require and compel, where practicable, the said railroads to run their lines

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into or through the corporate limits of the said town and construct, equip and maintain suitable passenger and freight depots at some convenient place or places therein, and the passenger depot shall be a union station and be built and maintained by the several railroads according to a plan and in such manner as shall be approved by the corporation commission.

SEC. 2. Whenever a petition shall be filed with the corporation commission as aforesaid, the said corporation commission shall set a day for the hearing thereof, which day shall be not more than twenty days from the filing of said petition, and shall immediately cause a notice to issue to the railroads interested in the matter set out in the petition, and after the hearing of the matter on the day named in said notice, the said commission, if a majority of its members shall deem it practicable, shall thereupon cause an order to be made requiring the said railroads to build, equip and maintain in a suitable manner, roadbeds, yards and depots, and any other necessary buildings or equipment at convenient places within the limits of said town, as a majority of them shall deem proper for the needs and growth of the business and inhabitants of said town.

SEC. 3. The said order of the corporation commission to the said railroads shall name a time within which all the necessary work of entering the said town and construction of depots and other buildings shall be completed and opened to the public for the transaction of business, and the said railroads, for every day beyond the said time that they shall not be in operation according to the said order, shall pay the sum of fifty dollars for each and every day for such failure and neglect, to the board of commissioners or aldermen of said town, which shall be for the benefit of the said town, this amount to be recovered as in other actions.

SEC. 4. This act shall also apply to any railroad that may hereafter enter into or run within one mile of the corporate limits of said town, and the corporation commission shall have the power to require such railroads to unite with the other railroads in maintaining the depots, tracks and other structures, and also pay such part of the cost thereof as to the said corporation commission may seem proper.

SEC. 5. The said railroads shall have the power to condemn such quantity of lands, including gardens, yards, residences and the premises pertaining thereto, as shall be necessary for the purpose of this act, the condemnation proceedings to be had in the same manner as now provided by the Revisal of one thousand nine hundred and five and amendments thereto.

SEC. 6. This act shall be in force and effect from and after its ratification. 1907, c. 465.

AN ACT TO PERMIT RAILROAD COMPANIES TO ACQUIRE LANDS FOR DOUBLE TRACKING.

SECTION 1. That whenever any railroad company operating a line of railroad in North Carolina shall find it necessary to occupy any land for the purpose of getting to a union depot which has been ordered by the corporation commission, or for the purpose of maintaining, operating, improving or for straightening its line or of altering its location, or of constructing double tracks, or of enlarging its yard or terminal facilities, or of connecting two of its lines already in operation not more than six miles apart, such company shall have the power to

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condemn all lands needed for such purpose. The proceedings shall be such as are provided in the Revisal of one thousand nine hundred and five, chapter sixty-one. More than two acres may be condemned for yard or terminal facilities if required for due operation of the railroad. That no lands in any incorporated towns shall be condemned under this act without the same being approved by the corporation commission: Provided, however, that the power to condemn land as herein provided shall be enforcible and matters arising in regard thereto shall be tried only in the courts created by or under the constitution of the state of North Carolina.

SEC. 2. That no yard, garden or dwelling house shall be condemned under the provisions of this act, unless the corporation commission, upon petition filed by the railroad seeking to condemn, shall, after due inquiry, find that the railroad company can not make the desired improvement without condemning the yard, garden or dwelling house, except at an excessive cost.

SEC. 3. No rights granted or acquired under the provisions of this act shall in any way destroy or abridge the rights of the state to regulate or control such railroad company or to exclude foreign corporations from doing business in this state.

SEC. 4. This act shall be construed as an entirety, and if any part thereof be declared unconstitutional the entire act shall be void.

SEC. 5. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 6. That this act shall be in force from and after its ratification. 1907, c. 458.

AN ACT TO ALLOW RAILROADS TO CONSTRUCT BELT LINES IN TOWNS OF THE STATE.

SECTION 1. That any railroad company doing business as a common carrier in North Carolina shall have power to construct belt lines in or around any town in the state, and for this purpose they shall have power to condemn and acquire lands in the manner provided by law for acquiring lands for the constuction of railroads.

SEC. 2. That no lands shall be condemned under this act without the same being approved by the corporation commission: Provided, however, that the power to condemn land as herein provided shall be enforcible, and matters arising in regard thereto shall be tried, only in the courts created by or under the constitution of the state of North Carolina.

SEC. 3. No rights granted or required under the provisions of this act shall in any way destroy or abridge the rights of the state to regulate or control such railroad company or to exclude foreign corporations from doing business in the state.

SEC. 4. That this act shall only apply to Davidson County, and shall not be construed to permit any foreign corporation to condemn lands in any other county in this state.

SEC. 5. This act shall be in force and effect from and after its ratification. 1907, c. 466.

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AN ACT TO PROVIDE FOR THE ASSESSMENT OF REAL ESTATE OF RAILROAD COMPANIES IN THE STOCK-LAW TERRITORY FOR LOCAL BENEFIT.

SECTION 1. That the North Carolina corporation commission shall assess the value of real estate belonging to any railroad company within stock-law territory in this state at the same time that they assess railroad property for general purposes.

SEC. 2. That every railroad company shall report to the corporation commission, on blanks to be furnished by them, mileage of such railroad within the stock-law territory, width of right of way, weight of rails, value of rails and ties, number, description and value of all structures within the stock-law territory, and all other information necessary to enable the corporation commission to ascertain the value of said real estate. That after assessment shall be made it shall not be changed until the year for the assessment of real property for general tax purposes, except that the corporation commission shall correct any assessment of real property on which any structure over one hundred dollars ($100) in value may have been erected, or on which any structure of like value may have been destroyed, as the value of said real estate may be affected thereby.

SEC. 3. This act shall be in force from and after its ratification.

SEC. 4. All laws in conflict with this act are hereby repealed. 1907, c. 459.

AN ACT TO PRESCRIBE THE HOURS OF SERVICE OF EMPLOYEES OF RAILROAD COMPANIES ENGAGED IN THE OPERATION OF TRAINS.

SECTION 1. That it shall be unlawful for any railroad company doing business in the state of North Carolina, or for any officer, agent or employee thereof who has the direction of or control over any employee or agent of the classes mentioned below, to cause or knowingly permit or allow any employee belonging to any such class to render any service for such railroad company, pertaining to the movement of trains, for a greater number of hours in any twenty-four hours than is hereinafter specified, to-wit:

(a) Any employee doing the work of a train dispatcher (or telegraph operator), having in charge in any degree the direction of the movement of any trains in North Carolina, for more than eight hours in any twenty-four: Provided, the corporation commission of North Carolina is hereby authorized to permit any such telegraph operator at any station on any road in this state to work for a longer time, not exceeding twelve hours in any twenty-four hours, where the said corporation commission shall determine that the safety of the traveling public will not be endangered by such extension of hours.

(b) Any conductor, flagman, engineer, brakeman, fireman or other member of any train crew, for more than sixteen hours in any twenty-four hours.

SEC. 2. That any railroad company, or officer or agent thereof, having the direction of or control over any employee mentioned in section one of this act, who shall violate any of the provisions hereof, shall be guilty of a misdemeanor, and upon conviction such railroad company shall be fined not less than five hundred dollars; and such officer or agent shall be fined or imprisoned, or both, in the discretion of the court.

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SEC. 3. That any train dispatcher or telegraph operator, having in charge in any degree the direction of the movement of any train or trains in North Carolina, who shall work more than eight hours in any twenty-four hours as an employee performing the duties aforesaid, except as shall be permitted by the corporation commission under the provisions of this act, shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned, in the discretion of the court.

SEC. 4. Any conductor, flagman, fireman, engineer, brakeman or other member of any train crew, who shall work for any railroad company more than sixteen hours in any twenty-four hours, shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned, or both, in the discretion of the court: Provided, that it shall not be held a violation of this act by any conductor, brakeman, flagman, engineer, fireman or other member of any train crew who shall work more than sixteen hours in any twenty-four hours in order to clear the track or tracks of said railroad company from wrecks, washouts, or obstruction caused by the act of God, so that they may bring the train or trains operated by them to a station on said road, which station shall be either the schedule destination of said train, or the station at which there is regularly a change of train crews; nor shall it be held a violation of this act by the corporation, officers or agents thereof, to permit the said conductor, flagman, brakeman, fireman, engineer or other member of a train crew to work overtime under the circumstances and conditions hereinbefore stated.

SEC. 5. This act shall be in force from and after its ratification. 1907, c. 456.

AN ACT TO AMEND SUBCHAPTER V OF CHAPTER 61 OF THE REVISAL OF 1905.

SEC. 4. That all flume companies which shall avail themselves of the right of eminent domain under the provisions of subchapter five of chapter sixty-one of the Revisal of one thousand nine hundred and five, as amended by this act, shall become public carriers of freight, for the purposes to which they are adapted, and shall be under the control, direction and supervision of the corporation commission of North Carolina, in the same manner and for the same purposes as is by law provided for other public carriers of freight. * * * 1907, c. 39, s. 4.

2605. MAY APPLY TO GOVERNOR TO APPOINT POLICE. Any corporation operating a railroad on which steam is used as the motive power may apply to the governor to commission such persoons as the said corporation may designate to act as policemen for said corporation. Code, s. 1988; 1871-2, c. 138, s. 51.

2606. GOVERNOR MAY APPOINT AND ISSUE COMMISSION. The governor upon such application may appoint such persons or so many of them as he may deem proper to be such policemen, and shall issue to such person or persons so appointed a commission to act as such policeman. Code, s. 1989; 1871-2, c. 138, s. 52.

2607. OATHS AND POWERS OF SPECIAL POLICEMEN. Every policeman so appointed shall, before entering upon the duties of his office, take and subscribe the usual oath; such oath, with a copy of the commission, shall be filed with the corporation commission, and a certificate thereof by its clerk shall be filed with

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the clerk of each county through or into which the railroad for which such policeman is appointed may run and in which it is intended he shall act; and such policeman shall severally possess within the limits of the county all the powers of policemen in the several towns, cities and villages in which they shall be so authorized to act as aforesaid: Provided, that every policeman appointed under this and the two preceding sections shall, before entering upon the duties of his office, enter into bond in the sum of five hundred dollars, payable to the state of North Carolina, conditioned for the faithful performance of the duties of his said office, with good and sufficient surety, to be passed upon and accepted by and filed with the corporation commission. Code, s. 1990; 1871-2, c. 138, s. 53; 1907, c. 462.

AN ACT TO AMEND AN ACT TO PROVIDE FOR THE ASSESSMENT OF PROPERTY AND COLLECTION OF TAXES.

The General Assembly of North Carolina do enact:

That chapter two hundred and fifty-eight of the Public Laws of one thousand nine hundred and seven be amended so as hereafter to read as follows:

ARTICLE I.

BOARD OF STATE TAX COMMISSIONERS.

SECTION 1. *Board of Corporation Commissioners created Board of State Tax Commissioners.*

In addition to the duties imposed upon the board of corporation commissioners by the act creating said board, they are hereby created a board of state tax commissioners, with powers and duties prescribed under this act.

SEC. 2. *Board may employ clerks, etc.*

Said board may employ such clerks as in their judgment they may deem necessary to put into proper execution the provisions of this act. The persons so elected shall hold office during the pleasure of said board, and a record of all the proceedings of said board shall be kept, which record, with all other papers or proceedings of said board, shall be a part of the record of the board of corporation commissioners, and of which the clerk of said board of corporation commissioners shall be the lawful custodian, and who, when the board is not in session, shall also have oversight of the clerical force and have performed such duties as are directed by the board. The sum of one thousand five hundred dollars, or so much thereof as may be necessary, is hereby appropriated for the payment of the salaries of said office force and additional work to said board.

SEC. 3. *Members of board to take oath of office; compensation of members of board.*

The members of said board shall take and subscribe the constitutional oath of office, to be filed with the secretary of state. The members of said board shall devote their whole time to the discharge of the duties of their office, and they shall also receive their necessary expenses in the performance of their duties, to be audited and allowed by the state auditor and paid monthly by the state treasurer out of the general fund. Each member of said board shall file with the state auditor an itemized statement of all expenses incurred in the performance of his duty, including livery hire and hotel expenses.

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SEC. 4. *Place of meeting of board; shall have access to books, papers, etc., with power to subpœna and examine witnesses.*

Regular sessions of said board shall be held at the office of said board in the city of Raleigh. The said board and the members thereof shall have access to all books, papers, documents, statements and accounts on file or of record in any of the departments of state, subject to the rules and regulations of the respective departments relative to the care of the public records. It shall have like access to all books, papers, documents, statements and accounts on file or of record in counties, townships and municipalities. Said board shall have the right to subpœna witnesses, upon a subpœna signed by the chairman of said board, directed to such witnesses, which subpœna may be served by any person authorized to serve subpœnas from courts of record in this state; and the attendance of witnesses may be compelled by attachment, to be issued by any superior court upon proper showing that such witness has been properly subpœnaed and has refused to obey such subpœna. The person serving such subpœna shall receive the same compensation now allowed to sheriffs and other officers for serving subpœnas. Said board shall have the power to examine witnesses under oath, said oath to be administered by any member of said board or by the secretary thereof. Said board shall have the right to examine books, papers or accounts of any corporation, firm or individual owning property liable to assessment for taxes, general or specific, under the laws of this state; and any officer or stockholder of any such corporation, any member of any such firm or any person or persons who shall refuse to permit such inspection or neglect or fail to appear before said board in response to its subpœna, or testify, as provided for in this section, shall be deemed guilty of a misdemeanor and shall be punished by a fine not exceeding one thousand dollars or by imprisonment in the state's prison for a period not exceeding two years, or both such fine and imprisonment, in the discretion of the court.

SEC. 5. *Time for holding regular meetings; chairman may call special meetings.*

Said board shall hold regular meetings on the first Tuesday of March, June, July, August, September and October of each year, unless said dates are changed by order of the board, of which changes due notice shall be given, and may hold adjourned sessions as may be deemed necessary by it for the proper performance of the duties devolving upon said board. The chairman may call special sessions of the board whenever and wherever in the state he may deem it advisable so to do, and shall call such special sessions upon the written request of two members.

SEC. 6. *Duties of the board.*

It shall be the duty of the board:

(1) To have and exercise general supervision over the tax listers and assessing officers of this state, and to take such measures as will secure the enforcement of the provisions of this act, to the end that all the properties of this state liable to assessment for taxation shall be placed upon the assessment rolls and assessed at their true value in money.

(2) To confer with and advise assessing officers as to their duties under this act, and to institute proper proceedings to enforce the penalties and liabilities provided by law for public officers, officers of corporations and individuals failing to comply with this act; to prefer charges to the governor against assessing and taxation officers who violate the law or fail in the performance of their duties in reference to assessments and taxation; and in the execution of these powers the

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said board may call upon the attorney-general or any prosecuting attorney in the state to assist said board.

(3) To receive complaints as to property liable to taxation that has not been assessed or has been fraudulently or improperly assessed, and to investigate the same, and to take such proceedings as will correct the irregularity complained of, if found to exist.

(4) To see that each county in the state be visited by at least one member of the board as often as is necessary, to the end that all complaints concerning the law of assessment and taxation may be heard; that information concerning its workings may be collected; that all assessing and taxation officers comply with the law and all violations thereof be punished, and that all proper suggestions as to amendments and change may be made.

(5) To require from any registers of deeds, clerks of courts, mayors and clerks of towns or any other officer in this state, on forms prescribed by said board of state tax commissioners, such annual or other reports as shall enable said board to ascertain the assessed valuations of all property listed for taxation throughout the state under this act, the amount of taxes assessed, collected and returned delinquent, and such other matters as the board may require, to the end that it may have complete and statistical information as to the practical operation of this act; that every such officer mentioned in this section who shall wilfully neglect or refuse to furnish any report required by the commission for the purposes of this act, or who shall wilfully and unlawfully hinder, delay or obstruct said commission in the discharge of its duties, shall forfeit and pay one hundred dollars for each offense, to be recovered in an action in the name of the state. A delay of ten days to make and furnish such report shall raise the presumption that the same was wilful.

(6) To make diligent investigation and inquiry concerning the revenue laws and systems of other states and counties, so far as the same is made known by published reports and statistics and can be ascertained by correspondence with officers thereof, and, with the aid of information thus obtained, together with experience and observation of our own laws, to recommend to the legislature at each regular session thereof such amendments, changes or modifications of our revenue laws as seem proper and necessary to remedy injustice and irregularities in taxation and to facilitate the assessment and collection of public revenues.

(7) To further report to the legislature at each regular session thereof, or at such other times as the legislature may direct, the whole amount of taxes collected in the state for all purposes, classified as to state, county, township and municipal purposes, with the sources thereof; the amount lost, the cause of the loss, the proceedings of said board, and such other matters of information concerning the public revenues as it may deem of public interest.

(8) To discharge such other duties as are or may be prescribed by law.

SEC. 7. *Board to make annual report to the governor.*

The board of state tax commissioners shall, on or before the first day of November of each year, make an annual report to the governor of the state, setting forth the workings of said commission during the preceding year and containing the findings and recommendations of said commission in relation to all matters of taxation. The state auditor shall cause two thousand copies of said report to be printed on or before the first day of December succeeding the making of said report. Five hundred copies of said report shall be placed at the disposal

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of the state librarian for distribution and exchange, and a copy of said report shall be forwarded by said tax commission to each member of the general assembly as soon as printed.

SEC. 8. After the various tax lists required to be made under this act shall have been passed upon by the county board of equalization, the said several tax lists shall be subject to inspection by the said board of state tax commissioners or by any member thereof; and in case it shall appear or be made to appear to said board that property subject to taxation has been omitted from said list, the said board may issue an order directing the assessor or lister whose assessment or failure to assess are complained against to appear with his tax list at a time and place to be stated in said order, and the place to be at the office of the board of county commissioners at the county seat or such other place in said county in which said roll was made as said board shall deem most convenient for the hearing herein provided for. A notice of the time and place that said assessor or lister is ordered to appear with said list shall be published in a newspaper published at the county seat in said county, if there be one; if not, in some paper printed in said county, if there be any, at least five days before the time at which said assessor or lister is required to appear, and personal notice shall be given by mail to said persons whose property or whose assessments are to be considered at least five days prior to said hearing. A copy of said order shall be served upon the tax officer in whose possession said list shall be at least three days before he is required to appear with said list. The said board or any member thereof shall appear at the time and place mentioned in said order, and the assessing or listing officer upon whom said notice shall have been served shall appear also with said tax list. The said board or any member thereof, as the case may be, shall then and there hear and determine as to the proper assessments of all property and persons mentioned in said notice, and persons affected or liable to be affected by the review of said assessments thus provided for may appear and be heard at said hearing. In case said board or the member thereof who shall act in said review shall determine that the assessments so reviewed are not assessed according to law, he or they shall, in a column provided for that purpose, place opposite said property the true and lawful assessment of the same. As to property not on the tax list, the said board or members thereof acting in said review shall place the same upon said tax list by proper description, and shall place thereafter in the proper column the true cash value of the same. In case of review under this section, the said board or the member thereof acting in said review shall certify under his hand officially and spread upon said list a certificate of the day and date at which said tax list was reviewed by him and the changes made by him therein. For appearing with said list, as required herein, the tax officer shall receive the same pay per diem as is received by him in the preparation of the tax list, to be presented to and paid by the proper officers of the county or municipality of which he is the assessing officer in the manner as his other compensation is paid. The action of said board or member, taken as provided in this act, shall be final.

SEC. 9. *Board may order general review of tax list.*

In case it shall appear or be made to appear to said board that any tax list in the State is so grossly irregular and unlawfully assessed that adequate compliance with the law can not be secured except by a general review of said tax list, said board may make and issue an order that said tax list shall be subject

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to general review, and the time and place shall be stated in said order, at which said list shall be reviewed, and under said order the assessor whose assessment or failure to assess is complained againt shall be required to appear with his tax list at the time and place thus determined; said time to be not less than fourteen days from the issuance of the order, and the place to be at the office of the board of county commissioners at the county seat or such other place in said county in which said list was made as said board shall deem most convenient for the hearing herein provided for. A notice of the time and place that said assessor is required to appear with said list, together with a statement that said list will be subjected to general review and that all persons interested therein may be heard at said time, shall be published in a newspaper published at the county seat of said county, if there be one; if not, in some newspaper printed in said county, if there be any, at least seven days before the time at which said assessor is required to appear. A copy of the order made as aforesaid shall be served upon the tax officer in whose possession said list shall be at least three days before he is required to appear with said list. The said board or any member thereof shall appear at the time and place mentioned in said order, and the tax officer upon whom said notice shall have been served shall appear also with said tax list. The said board or any member thereof, as the case may be, together with the chairman of the board of county commissioners, shall then and there review said tax list and the assessment of property therein, and he or they shall have power to determine in accordance with law the amount at which said assessments shall be placed, and to change the same so that said assessments may comply with the law; also to place upon said list property omitted therefrom, in the same manner as provided in the last preceding section. The determination of said board or members thereof acting in said review shall be placed in a column provided for that purpose, and they or he shall proceed in all respects as provided in the last preceding section; and the tax officer shall receive the same compensation as provided in said section.

SEC. 10. If it shall appear to said board at any time that any property liable to taxation has not been assessed for any previous year as hereinbefore provided, the said board shall report the same to the proper assessing officer, and the same shall be listed for taxation upon the next tax list that shall be made and shall be valued as all other property. The said board shall further certify to the board of county commissioners of the several counties at the October session thereof next after said property shall be then listed for taxation, and said board of county commissioners shall ascertain the rate of taxation for said several years and shall order the taxes for said several years to be entered against said property upon the valuation for the then current year, and the same shall be so entered in a column provided for that purpose, and it shall constitute a charge against the person or property and be collected as other taxes: Provided, however, that this provision shall not be deemed to relate back prior to the going into effect of this act: Provided further, that in case of change of ownership of the property omitted, said taxes shall not be entered against said property prior to the last change of ownership.

SEC. 16. *Tax commissioners to prepare instructions for assessors and listers.*

It shall be the duty of the tax commissioners, at least thirty days previous to the date fixed for listing taxes, to prepare a pamphlet for the instruction of tax assessors. Said pamphlet shall, in as plain terms as possible, explain the proper

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working of the tax laws of the state, and shall call particular attention to any points in the administration of the laws which have seemed to be overlooked or neglected. They shall advise the assessors of the practical working of the laws and explain any points which seem to be intricate and upon which assessors may differ. Copies of said pamphlet shall be sent to the register of deeds of each county, whose duty it shall be to see that each assessor and tax lister is furnished with a copy.

SEC. 33. *Bank taxation.*

The taxes imposed for state purposes upon the shares of stock in any bank, banking association or savings institution (whether state or national) in this state shall be paid by the cashier of such bank, banking association or savings institution directly to the state treasurer within thirty days after the first day of July of each year, and upon failure to pay the state treasurer as aforesaid he shall institute an action against the bank, banking association or savings institution to enforce the same in the county of Wake or in the county in which the bank, banking association or savings institution is located, which action shall be prosecuted in the name of the state of North Carolina on the relation of the treasurer of the state and which shall be tried at the return term of the court: Provided, the complaint is filed ten days before the first day of such term, and shall have precedence over all other actions. The board of commissioners of the county in which such banks, banking associations or savings institutions are located shall assess against the value of shares of residents in that county the tax imposed for school and county purposes, which shall be paid to the sheriff of that county, and shall assess against the value of shares held by nonresidents of this state in such bank, banking association or savings institution located in that county the said tax imposed for school, county and municipal purposes; and the said bank is authorized and empowered to deduct such tax from the dividends of said nonresident stockholders. The value of such shares shall be determined as is hereinafter in this section provided. Every bank, banking association or savings institution (whether state or national) shall list its real estate in the county, city or town in which such real estate is located, for the purposes of state, county and municipal taxation. Every such bank, banking association or savings institution shall, during the month of June, list annually with the corporation commission, in the name and for its shareholders, all the shares of its capital stock, whether held by residents or nonresidents, at its market value on the first day of June, or, if it have no market value, then at its actual value on that day, from which market or actual value shall be deducted the assessed value of the real and personal property which such bank, banking association or savings institution shall have listed for taxation in the county or counties wherein such real and personal estate is located. The actual value of such shares, where such shares have no market value, shall be ascertained by adding together the capital stock, surplus and undivided profits and deducting therefrom the amount of real and personal property owned by said institution on which it pays tax and dividing the next amount by the number of shares in said institution. Insolvent debts due said institution may be deducted from the items of undivided profits or surplus, if itemized and sworn to, and forwarded to the corporation commission by the cashier of such institution. If the corporation commission shall have reason to believe that the market or actual value as given in is not its true value, it shall ascertain such true value by such examination and investi-

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gation as to it seems proper, and change the value as given in to such an amount as it ascertains the true value to be, which action on the part of the corporation commission may be reviewed by the superior court by an action brought against the corporation commission in its official capacity by the party aggrieved. But no action shall lie until all taxes admitted by such aggrieved party to be due shall have been paid or tendered. In listing the shares for state taxation, such bank, banking association or savings institution shall file with the corporation commission of the state a statement showing the name and residence of each shareholder, the number of shares held by each and the taxable value of such shares as fixed by the provisions of this act, which statement shall be in writing and subscribed and sworn to by the president, cashier or some other officer of the bank. For the purpose of aiding the county commissioners and other municipal officers in enforcing the law as to the listing of bank shares by the individual shareholders for the purpose of county, school and municipal taxation, it shall be the duty of every bank, banking association or savings institution (whether state or national) to furnish to the board of county commissioners of each county wherein any of its shareholders reside a statement showing the names of all its shareholders resident in such county, with the number of shares owned by each, and the taxable value of such shares, ascertained from the statement hereinbefore required to be made by such bank, banking association or savings institution to the corporation commission of the state. It shall also be the duty of the corporation commission to certify to the board of county commissioners of each county wherein any of said shareholders reside a statement showing the names of all the shareholders resident in such county, with the number of shares owned by each, and the value of such shares as ascertained by the statement hereinbefore required to be made by such bank, banking association or savings institution to the corporation commission of the state; and it shall thereupon be the duty of the chairman and clerk of the said board of county commissioners to list said shares of stock, with the assessed value thereon, for the purposes of county, school or municipal taxation; and the tax lister for the city or town shall compute the municipal taxes thereon: Provided, that no city or town shall assess any bank stock at a valuation different from that affixed by the corporation commission. The residents of this state who are shareholders in any bank, banking association or savings institution (whether state or national) shall list their respective shares in the county, city or town, precinct or village where they reside, for the purposes of county, school or municipal taxation. The shares of nonresidents of this state who are shareholders in any bank, banking association or savings institution (whether state or national) located in this state shall be listed in the county, city, town, precinct or village in which such bank, banking association or savings institution is located, for the purposes of county, school and municipal taxation. All shares, whether owned by residents or nonresidents, shall be listed at the time prescribed for listing taxes. The county commissioners, list takers and other county and municipal officers shall have the same power to enforce the listing of shares of stock in any such bank, banking association or savings institution, whether held by residents or nonresidents, as they have for enforcing the listing of other personal property. The taxation of shares of any such bank, banking association or savings institution shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of this state, whether such taxation is for state, county, school or municipal purposes.

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SEC. 34. *Reports from corporations.*

Hereafter, except in the case of such corporations as are especially mentioned by name in other sections of this or the Revenue Act and required to make statements in other forms, it shall be the duty of the president, chairman or treasurer of every corporation having capital stock, every joint-stock association or limited partnership whatsoever, now or hereafter organized or incorporated by or under any law of this state, to make a report, in writing, to the corporation commission on or before the first day of July of each year, stating specifically:

First. Total authorized capital stock.

Second. Total authorized number of shares.

Third. Number of shares of stock issued.

Fourth. Par value of each share.

Fifth. Amount paid into the treasury on each share.

Sixth. Amount of capital stock paid in.

Seventh. Amount of capital on which dividend was declared.

Eighth. Date of each dividend during said year ending with the first day of June.

Ninth. Amount of each dividend during the year ending with the first Monday in said month.

Tenth. Highest price of sales of stock between the first and fifteenth days of May; highest price of sales of stock during the year aforesaid; average price of sales of stock during the year.

And in said report one of the following-named officers of such corporation, limited partnership or joint-stock association, namely, the president, chairman, secretary or treasurer, after being duly sworn or affirmed to do and perform the same with fidelity and according to the best of his knowledge and belief, shall estimate and appraise the capital stock of said company at its actual value in cash on the first day of June, after deducting therefrom the assessed value of all real and personal estate upon which the corporation pays tax, as indicated or measured by the amount of profit made, either declared in dividends or carried into surplus or sinking fund; and when the same shall have been so truly estimated and appraised they shall forthwith forward to the corporation commission a certificate thereof, accompanied by a copy of their said oath or affirmation, signed by them and attested by a magistrate or other person duly qualified to administer the same: Provided, that if the corporation commission or either of them is not satisfied with the appraisement and valuation so made and returned, they are hereby authorized and empowered to make a valuation thereof, based upon the facts contained in the report herein required or upon any information within their possession, and to settle an account on the valuation so made by them for taxes, penalties and interest due the state thereon, of which such settlement immediate notice shall be given to such corporation by said corporation commission, with the right to the company dissatisfied with any settlement so made against it to appeal to the superior court in term time of the county in which such company has its principal place of business in this state, and thence to the supreme court of this state: but before such company shall be allowed to exercise their right of appeal it shall, within twenty days after notice of such settlement, file with the corporation commission exceptions to the particulars to which it objects, and the grounds thereof, and the said corporation commission shall hear such exceptions, after ten days notice of such hearing given by said corporation commission to said company; and if they shall overrule any one of said exceptions,

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then such company, if it desires to appeal to said superior court, shall within ten days thereafter give notice to said corporation commission of such appeal to said superior court, and the corporation commission shall thereupon transmit to said superior court a record of said settlement, with the exceptions of the company thereto, and all decisions thereon and all papers and evidence considered in making said decision. The said cause shall be placed on the civil docket of said superior court and shall have precedence of all other civil actions, and shall be tried under the same rules and regulations as are prescribed for the trial of other civil causes. The cause shall be entitled state of North Carolina on the relation of corporation commission against such company. Either party may appeal to the supreme court from the judgment of the superior court, under the same rules and regulations as are prescribed by law for other appeals, except that the state of North Carolina, if it shall appeal, shall not be required to give an undertaking or make any deposit to secure the costs of such appeal; and the supreme court may advance the cause on their docket so as to give the same a speedy hearing; and in the event of the neglect or refusal of the officers of any corporation, company, joint-stock association or limited partnership for a period of sixty days to make the report and appraisement to the corporation commission as herein provided, it shall be the duty of the corporation commission to estimate a valuation of the capital stock of such defaulting corporation, company, joint-stock association or limited partnership, and settle an account for taxes, penalty and interest thereon, from which settlement an appeal may be made to the superior court of the county in which the corporation has its principal place of business. Corporations, limited partnerships or joint-stock associations liable to tax on capital stock shall not be required to make any report or pay any further state tax on the mortgages, bonds, other securities and credits owned by them in their own right. The corporation commission is forbidden to divulge or make public any report of a corporation required to be made to it by this section. The corporation commission shall prepare and keep a record book, upon which it shall enter a corporate list of all the corporations and banks which it has assessed for taxation, and said record shall show the assessed valuation placed upon same by it.

SEC. 35. *Tax on building and loan associations.*

The secretary of each building and loan association organized and conducting business in this state shall list for taxation with the corporation commission on the first Monday in June of each year the shares of stock of such association at their actual value as shown by the books of said association. They shall deduct from such valuation the actual shares upon which said association has made loans and which have been pledged to such association as security therefor. But it is expressly provided that the secretary of each association shall show in detail, or by series on the tax list, the actual value of all shares, and also the actual value of shares upon which loans have been made and which have been pledged to the association as security therefor. The secretary of such association shall pay to the state treasurer by the first day of July of each year the state tax, and to the sheriff or tax collector of such county in which such association is located the county and school tax by the fifteenth day of September of each year. No other tax or assessment shall be charged or levied on said association or the shares therein.

SEC. 36. *No exceptions as to foreign corporations.*

Nothing in this act shall be construed to exempt from taxation at its real value any property situate in this state belonging to any foreign corporations.

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SEC. 37. *Corporation commission to make certificate to register of deeds.*

The corporation commission shall, on or before August fifteenth, certify to the register of deeds of the county in which such corporation, joint-stock association, limited partnership or company whatsoever has its principal office or place of business the total value of the stock of such corporation, joint-stock association, limited partnership or company whatsoever, as assessed for state taxation. The corporation, joint-stock association, limited partnership or company whatsoever shall pay the county, township, town or city taxes upon the valuation so certified by the corporation commission.

SEC. 38. *Penalty for failure to furnish reports.*

If the said officers of any such limited partnership, joint-stock association or corporation shall neglect or refuse to furnish the corporation commission, on or before the thirty-first day of July of each and every year, with the report and appraisement of capital stock as aforesaid, as required by the thirty-fourth section of this act, they shall be subject to a fine of fifty dollars, and it shall be the duty of the corporation commission to add five per centum to the tax of said limited partnership, joint-stock association or corporation for each and every year for which said report and appraisement were not furnished, which percentage shall be settled and collected with the said tax in the usual manner of settling and collecting such taxes. If the officers of any such limited partnership, joint-stock association or corporation, or any of them, shall intentionally fail to comply with the thirty-fourth section of this act for three successive years, he or they shall be deemed guilty of a misdemeanor, and on conviction thereof shall be sentenced to pay a fine of five hundred dollars and undergo imprisonment not exceeding one year, or both, or either, at the discretion of the court.

SEC. 39. *Foreign building and loan associations.*

All foreign building and loan associations doing business in this state shall list for taxation with the corporation commission, through its agent, its stock held by citizens of this state in the county, city or town where the owners of said stock reside. In listing said stock for taxation the withdrawal value as fixed by the by-laws of each company shall be furnished by the list taker, and the stock shall be valued for taxation as other money investments of citizens of this state. Any association or officer of said association doing business in this state who shall fail or refuse to so list shares owned by citizens of this state for taxation shall be barred from doing business in this state; and any local officer or person who shall collect dues, assessments, premiums, fines or interest from any citizen of this state for any such association which has failed or refused to list for taxation the stock held by citizens of this state, shall be guilty of a misdemeanor and subject to fine or imprisonment, or both, in the discretion of the court. All of said taxes shall be paid by the association listing said stock.

SEC. 40. *Telegraph companies.*

Every joint-stock association, company, copartnership or corporation, whether incorporated under the laws of the State or any other state or of any foreign nation, engaged in transmitting to, from, through, in or across the state of North Carolina telegraph messages shall be deemed and held to be a telegraph company; and every such telegraph company shall, annually, between the first day of June and the twentieth day of June, make out and deliver to the board of corporation commissioners of this state a statement, verified by oath of the officer or agent

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of such company making such statement, with reference to the thirty-first day of May next preceding, showing:

First. The total capital stock of such association, company, copartnership or corporation.

Second. The number of shares of capital stock issued and outstanding, and the par value of each share.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the thirty-first day of May next preceding; and if such shares have no market value, then the actual value thereof.

Fifth. The real estate, structures, machinery, fixtures and appliances owned by said association, company, copartnership or corporation and subject to local taxation within the state, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, copartnership or corporation situated outside the state of North Carolina and not directly used in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used and the sum at which the same is assessed for taxation in the locality where situated.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Eighth. (*a*) The total length of the lines of said association or company; (*b*) the total length of such of their lines as is outside the state of North Carolina; (*c*) the length of the lines within each of the counties and townships within the state of North Carolina.

SEC. 41. *Telephone companies.*

Every telephone company doing business in this state, whether incorporated under the laws of this state or any other state or of any foreign nation, shall, annually, between the first day of June and the twentieth day of June, make out and deliver to the corporation commission of this state a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the thirty-first day of May next preceding, showing:

First. The total capital stock of such association, company, copartnership or corporation invested in the operation of such telephone business.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the thirty-first day of March next preceding; and if such shares have no market value, then the actual value thereof.

Fifth. The real estate, structures, machinery, fixtures and appliances owned by said association, company, copartnership or corporation and subject to local taxation within the state, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, copartnership or corporation situated outside the state of North Carolina and not used directly in the conduct of the business, with a specific description of each such piece, where located, the

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purpose for which the same is used and the sum at which the same is assessed for taxation in the locality where situated.

Seventh. All mortgages upon the whole or any of its property, together with the dates and amounts thereof.

Eighth. (*a*) The total length of the lines of said association or company; (*b*) the total length of so much of their lines as is outside the state of North Carolina; (*c*) the length of the lines within each of the counties and townships within the state of North Carolina.

SEC. 42. *Express companies.*

Every joint-stock association, company, copartnership or corporation, incorporated or acting under the laws of this state or any other state or any foreign nation, engaged in carrying to, from, through, in or across this state, or any part thereof, money, packages, gold, silver plate, merchandise, freight or other articles, under any contract, expressed or implied, with any railroad company or the managers, lessees, agents or receivers thereof (provided such joint-stock association, company, copartnership or corporation is not a railroad company), shall be deemed and held to be an express company within the meaning of this act; and every such express company shall, annually, between the first day of June and the twentieth day of June, make out and deliver to the corporation commission of this state a statement, verified by the oath of the officer or agent of such association, company, copartnership or corporation making such statement, with reference to the thirty-first day of May next preceding, showing:

First. The total capital stock or capital of said association, copartnership or corporation.

Second. The number of shares of capital stock issued and outstanding and the par or face value of each share; and in case no shares of capital stock are issued, in what manner the capital stock thereof is divided and in what manner such holdings are evidenced.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the thirty-first day of May next preceding; and if such shares have no market value, then the actual value thereof; and in case no shares of stock have been issued, state the market value, or the actual value in case there is no market value, of the capital thereof, and the manner in which the same is divided.

Fifth. The real estate, structures, machinery, fixtures and appliances owned by the said association, company, copartnership or corporation and subject to local taxation within the state of North Carolina, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Sixth. The specific real estate, together with the improvements thereon, owned by the association, company, copartnership or corporation situated outside the state of North Carolina and not used directly in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Eighth. (*a*) Total length of the line or routes over which such association, company, copartnership or corporation transports such merchandise, freight or express matter; (*b*) the total length of such lines or routes as are outside the

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state of North Carolina; (*c*) the length of such lines or routes within each of the counties or townships within the state of North Carolina.

SEC. 43. *Sleeping-car companies.*

Every joint-stock association, company, copartnership or corporation incorporated or acting under the laws of this or any other state or of any foreign nation and conveying to, from, through, in or across this state, or any part thereof, passengers or travelers in palace cars, drawing-room cars, sleeping cars, dining cars or chair cars, under any contract, expressed or implied, with any railroad company or the managers, lessees, agents or receivers thereof, shall be deemed and held to be a sleeping-car company for the purpose of this act, and shall hereinafter be called "sleeping-car company"; and every such sleeping-car company doing business in this state shall, annually, between the first day of June and the twentieth day of June, make out and deliver to the board of corporation commissioners of this state a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the thirty-first day of May next preceding, showing:

First. The total capital stock of such sleeping-car company invested in its sleeping-car business.

Second. The number of shares of such capital stock devoted to the sleeping-car business issued and outstanding, and the par or face value of each share.

Third. Under the laws of what state it is incorporated.

Fourth. Its principal place of business.

Fifth. The names and post-office addresses of its president and secretary.

Sixth. The actual cash value of the shares of such capital stock devoted to its sleeping-car business on the thirty-first day of May next preceding such report.

Seventh. The real estate, structures, machinery, fixtures and appliances owned by said sleeping-car company and subject to local taxation within this state, and the location and assessed value thereof in each county within this state where the same is assessed for local taxation.

Eighth. All mortgages upon the whole or any part of its property, and the amounts thereof devoted to its sleeping-car business.

Ninth. (*a*) The total length of the main lines of railroad over which cars are run; (*b*) the total length of so much of the main lines of railroad over which the said cars are run outside of the state of North Carolina; (*c*) the length of the lines of railroad over which said cars are run within the state of North Carolina: Provided, that where the railroads over which said cars run have double tracks or a greater number of tracks than a single track the statement shall only give the mileage as though such tracks were but single tracks; and in case it shall be required, such statement shall show in detail the number of miles of each or any particular railroad or system within this state. When the assessment shall have been made by the corporation commission in accordance with section forty-eight of this act, the clerk of the commission shall thereupon notify by registered letter the officer attesting such report of the amount assessed against it, and such sleeping-car company shall have thirty days within which to appear and make objection, if any it shall have, to said assessment. If no objections be made within said thirty days, the amount shall be credited to the state treasurer, who shall thereupon send by registered letter to the officer attesting such report a bill for the state taxes upon said assessment, and such sleeping-car company shall have thirty days within which to pay said taxes; and the clerk of the corporation

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commission shall certify to the county commissioners of the several counties through which such cars are used the value of the property of such sleeping-car company within such county in the proportion that the number of miles of railroad over which such cars are used in said county bears to the number of miles of railroad over which such cars are used within the state, together with the name and post-office address of the officer attesting such report of such sleeping-car company, with the information that tax bills, when assessed, are to be sent him by mail; and such value, so certified, shall be assessed and taxed the same as other property within said county. And when the assessment shall have been made in such county the sheriff or county tax collector shall send to the address given by the clerk of the corporation commission to the county commissioners by registered mail a bill for the total amount of all taxes due to such county, and such sheriff or county tax collector shall add to such tax bills the postage and registration fee, and such sleeping-car company shall have sixty days thereafter within which to pay said taxes; and upon failure of and refusal to do so, such taxes shall be collected the same as other delinquent taxes are, together with a penalty of fifty per cent added thereto, and costs of collection.

SEC. 44. *Refrigerator and freight car companies.*

Every firm, person or corporation owning refrigerator or freight cars operated over or leased to any railroad company in this state or operating in this state shall be taxed in the same manner as hereinbefore provided for the taxation of sleeping-car companies, and the collection of the tax thereon shall be followed in assessing and collecting the tax on the refrigerator and freight cars taxed under this section: Provided, if it appear that the owner does not lease the cars to any railroad company or make any contract to furnish it with cars, but they are furnished to be run indiscriminately over any lines on which shippers or railroad companies may desire to send them, and the owner receives compensation from each road over which the cars run, the board of corporation commissioners shall ascertain and assess the value of the average number of cars which are in use within the state as a part of the necessary equipment of any railroad company for the year ending May the thirty-first next preceding, and the tax shall be computed upon this assessment.

SEC. 45. Every street railway company, waterworks company, electric light and power company, gas company, ferry company, bridge company, canal company and other corporations exercising the right of eminent domain shall, annually, between the first and twentieth of June, make out and deliver to the board of corporation commissioners of this state a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the thirty-first day of May next preceding, showing:

First. The total capital stock of such association, company, copartnership or corporation.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the thirty-first day of March next preceding; and if such shares have no market value, then the actual value thereof.

Fifth. The real estate, structures, machinery, fixtures and appliances owned by said association, company, copartnership or corporation and subject to local

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taxation within the state, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, copartnership or corporation situate outside of the state of North Carolina and not directly used in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used and the sum at which the same is assessed for taxation in the locality where situate.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Eighth. (*a*) The total length of the lines of said association or company; (*b*) the total length of so much of their lines as is outside of the state of North Carolina; (*c*) the length of the lines within each of the counties and townships within the state of North Carolina.

SEC. 46. *Board of corporation commissioners may require additional information.*

Upon the filing of the statements required in the preceding sections the board of corporation commissioners shall examine them and each of them; and if the commissioners shall deem the same insufficient, or in case they shall deem that other information is requisite, they shall require such officer to make such other and further statements as said commissioners may call for. In case of the failure or refusal of any association, company, copartnership or corporation to make out and deliver to the board of corporation commissioners any statement or statements required by this act, such association, company, copartnership or corporation shall forfeit and pay to the state of North Carolina one hundred dollars ($100) for each additional day such report is delayed beyond the twentieth day of June, to be sued for and recovered in any proper form of action in the name of the state of North Carolina on the relation of the corporation commission, and such penalty, when collected, shall be paid into the general fund of the state.

SEC. 47. *Corporation commission shall examine statements.*

The corporation commissioners shall thereupon value and assess the property of each association, company, copartnership or corporation in the manner hereinafter set forth, after examining such statements and after ascertaining the value of such properties therefrom, and upon such other information as they may have or obtain. For that purpose they may require the agents or officers of said association, company, copartnership or corporation to appear before them with such books, papers and statements as they may require, or they may require additional statements to be made to them, and may compel the attendance of witnesses in case they shall deem it necessary to enable them to ascertain the true cash value of such property.

SEC. 48. *Manner of assessment.*

Said corporation commission shall first ascertain the true cash value of the entire property owned by the said association, company, copartnership or corporation from said statements or otherwise for that purpose, taking the aggregate value of all the shares of capital stock, in case shares have a market value, and in case they have none, taking the actual value thereof or of the capital of said association, company, copartnership or corporation in whatever manner the same is divided, in case no shares of capital stock have been issued: Provided,

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however, that in case the whole or any portion of the property of such association, company, copartnership or corporation shall be encumbered by a mortgage or mortgages, such board shall ascertain the true cash value of such property by adding to the market value of the aggregate shares of stock or to the value of the capital. In case there should be no such shares, the aggregate amounts of such mortgage or mortgages, and the result shall be deemed and treated as the true cash value of the property of such association, company, copartnership or corporation. Such board of corporation commissioners shall, for the purpose of ascertaining the true cash value of the property within the state of North Carolina, next ascertain from such statements or otherwise the assessed value for taxation, in the localities where the same is situated, of the several pieces of real estate situated within the state of North Carolina and not specifically used in the general business of such associations, companies, copartnerships or corporations, which said assessed value for taxation shall be by said board deducted from the gross value of the property as above ascertained. Said state board of corporation commissioners shall next ascertain and assess the true cash value of the property of the associations, companies, copartnerships or corporations within the state of North Carolina by taking as a guide, as far as practicable, the proportion of the whole aggregate value of said associations, companies, copartnerships or corporations as above ascertained, after deducting the assessed value of such real estate without the state which the length of lines of said associations, companies, copartnerships or corporations, in the case of telegraph and telephone companies within the state of North Carolina, bears to the total length thereof, and in the case of express companies and sleeping-car companies the proportion shall be the proportion of the whole aggregate value, after such deduction, which the length of the lines or routes within the state of North Carolina bears to the whole length of lines or routes of such associations, companies, copartnerships or corporations, and such amount so ascertained shall be deemed and held as the entire value of the property of said associations, companies, copartnerships or corporations within the state of North Carolina. The corporation commission shall also assess the value for taxation of all real estate, structures, machinery and appliances of telegraph and telephone companies within the state subject to local taxation, and this assessment, together with the franchise value, shall be certified by the commission to the counties and municipalities where located on basis of wire mileage in such county or town in which such property is situated. From the entire value of the property within the state so ascertained there shall be deducted by the commissioners the assessed value for taxation of all real estate, structures, machinery and appliances within the state and subject to local taxation in the counties as hereinbefore described in sections forty, forty-one, forty-two, forty-three, forty-four and forty-five of this act, and the residue of such value so ascertained, after deducting therefrom the assessed value of such local properties, shall be by said board assessed to said association.

SEC. 49. *Value per mile.*

Said corporation commission shall thereupon ascertain the value per mile of the property within the state by dividing the total value as above ascertained, after deducting the specific properties locally assessed within the state by the number of miles within the state, and the result shall be deemed and held as value per mile of the property of such association, company, copartnership or corporation within the state of North Carolina.

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SEC. 50. *Total value for each county.*

Said corporation commission shall thereupon, for the purpose of determining what amount shall be assessed by it to said association, company, copartnership or corporation in each county in the state, through, across and into or over which the line of said association, company, copartnership or corporation extends, multiply the value per mile, as above ascertained, by the number of miles in each such counties as reported in said statements or as otherwise ascertained, and the result thereof shall be by the clerk of said board certified to the chairman of the board of county commissioners, respectively, of the several counties through, into, over or across which the lines or routes of said association, company, copartnership or corporation extends. All taxes due the state from any corporation taxed under the preceding sections, except the tax paid for school purposes, shall be paid by the treasurer of each company direct to the state treasurer.

SEC. 51. *Companies failing to pay tax.*

In case any such association, company, copartnership or corporation as named in this act shall fail or refuse to pay any taxes assessed against it in any county in this state, in addition to other remedies provided by law for the collection of taxes, an action may be prosecuted in the name of the state of North Carolina by the solicitors of the different judicial districts of the state on the relation of the county commissioners of the different counties of this state, and the judgment in the said action shall include a penalty of fifty per cent of the amount of taxes as assessed and unpaid, together with reasonable attorneys' fees for the reduction of such action, which action may be prosecuted in any county into, through, over or across which the line or routes of any association, company, copartnership or corporation shall extend, or in any county where such association, company, copartnership or corporation shall have an office or agent for the transaction of business. In case such association, company, copartnership or corporation shall have refused to pay the whole of the taxes assessed against the same by the corporation commission, or in case such association, company, copartnership or corporation shall have refused to pay the taxes or any portion thereof assessed to it in any particular county or counties, such action may include the whole or any portion of the taxes so unpaid in any county or counties; but the attorney-general may, at his option, unite in one action the entire amount of the taxes due, or may bring separate actions to each separate county or adjoining counties, as he may prefer. All collections of taxes for or on account of any particular county made in any such suit or suits shall be by said board accounted for as a credit to the respective counties for or on account of which such collections were made by the said board at the next ensuing settlement with such county, but the penalty so collected shall be credited to the general fund of the state; and upon such settlement being made, the treasurers of the several counties shall at their next settlements enter credits upon the proper duplicates in their offices, and at the next settlement with such county report the amount so received by him in his settlement with the state, and proper entries shall be made with reference thereto: Provided, that in any such action the amount of assessment fixed by said corporation commission and apportioned to such county shall not be controverted.

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SEC. 52. *Railroads.*

The commissioners selected from time to time under authority to establish the North Carolina corporation commission shall constitute a board of appraisers and assessors for railroad, canal and steamboat companies and other companies exercising the right of eminent domain.

SEC. 53. *Railroads.*

The president, secretary, superintendent or other principal accounting officers, within this state, of every railroad, telegraph, telephone, street railway company, whether incorporated by the laws of this state or not, shall, at such dates as real estate is required to be assessed for taxation, return to the said commission for assessment and taxation, verified by the oath or affirmation of the officer making the return, all the following described property belonging to such corporation within this state, viz: The number of miles of such railroad line in each county in this state and the total number of miles in this state, including the roadbed, right of way and superstructures thereon, main and side tracks, depot buildings and depot grounds, section and tool houses and the land upon which situated and necessary to their use; water stations and land, coal chutes and land, and real estate and personal property of every character necessary for the construction and successful operation of such railroad or used in the daily operation, whether situated on the charter right of way of the railroad or on additional land acquired for this purpose, except as provided below, including, also, if desired by the corporation commission, Pullman or sleeping cars or refrigerator cars owned by them or operated over their lines: Provided, however, that all machine and repair shops, general office buildings, storehouses and contents located outside of the right of way, and also real and personal property, other than the property as returned above to the corporation commission, shall be listed for purposes of taxation by the principal officers or agents of such companies with the list takers of the county where the real and personal property may be situated, in the manner provided by law for the listing and valuation of real and personal property. A list of such property shall be filed by such company with the corporation commission. It shall be the duty of the register of deeds, if requested so to do by the corporation commission, to certify and send to the said commission a statement giving a description of the property mentioned in the foregoing proviso, and showing the assessed valuation thereof, which value shall be deducted from the total value of the property of such railroad company as arrived at by the commission, in accordance with section fifty-five, before the apportionment is made to the counties and municipalities. The registers of deeds shall also certify to the commission the local rate of taxation for county purposes as soon as the same shall be determined, and such other information obtainable in the course of the performance of the duties of their office as the said commission shall require of them; and the mayor of each city or town shall cause to be sent to the said commission the local rate of taxation for municipal purposes.

SEC. 54. *Railroads.*

The movable property belonging to a railroad company shall be denominated for the purposes of taxation "rolling stock." Every person, company or corporation owning, constructing or operating a railroad in this state shall, in the month of June, annually, return a list or schedule to the corporation commission, which shall contain a correct detailed inventory of all the rolling stock belonging

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to such company, and which shall distinctly set forth the number of locomotives of all classes, passenger cars of all classes, sleeping cars and dining cars, express cars, horse cars, cattle cars, coal cars, platform cars, wrecking cars, pay cars, hand cars and all other kinds of cars, and the value thereof, and a statement or schedule, as follows: (1) the amount of capital stock authorized and the number of shares into which such capital is divided; (2) the amount of capital stock paid up; (3) the market value, or, if no market value, then the actual value of shares of stock; (4) the length of line operated in each county and total in the state; (5) the total assessed value of all tangible property in the state; (6) and, if desired, all the information heretofore required to be annually reported by section five thousand two hundred and ninety-one of the Revisal. Such schedule shall be made in conformity to such instructions and forms as may be prescribed by the commission, and with reference to amounts and values on the first day of June of the year of which the return is made.

SEC. 55. *Tangible and intangible property assessed separately.*

(*a*) At such dates as real estate is required to be assessed for taxation, the said commission shall first determine the value of the tangible property of each division or branch of such railroad, of rolling stock and all other physical or tangible property. This value shall be determined by a due consideration of the actual cost of replacing the property, with a just allowance for depreciation on rolling stock, and also of other conditions, to be considered as in the case of private property.

(*b*) They shall then assess the value of the franchise, which shall be determined by due consideration of the gross earnings as compared with the operating expenses, and particularly by consideration of the value placed upon the whole property by the public (the value of the physical property being deducted), as evidenced by the market value of all capital stock, certificates of indebtedness, bonds or any other securities, the value of which is based upon the earning capacity of the property.

(*c*) The aggregate value of the physical or tangible property and the franchise as thus determined shall be the true value of the property for the purpose of an *ad valorem* taxation, and shall be apportioned in the same proportion that the length of such road in each county bears to the entire length of such division or branch thereof; and the corporation commission shall certify, on or before the fifteenth day of August, to the chairman of the county commissioners and the mayor of each city or incorporated town the amount apportioned to his county, city or town; and the said commission shall make and forward a like certificate to the auditor of the state. All taxes due the state from any railroad company, except the tax imposed for school purposes, shall be paid by the treasurer of each company directly to the state treasurer within thirty days after the first day of July of each year; and upon failure to pay the state treasurer as aforesaid, he shall institute an action to enforce the same in the county of Wake or any other county in which such railroad is located, adding thereto twenty-five per centum of the tax. The board of county commissioners of each county through which said railroad passes shall assess against the same only the tax imposed by the state for school purposes and those imposed for county purposes.

SEC. 56. *Railroads.*

When any railroad has part of its road in this state and part thereof in any other state, the said commission shall ascertain the value of railroad track,

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rolling stock and all other property liable to assessment by the corporation commission of such company as provided in the next preceding section, and divide it in the proportion to the length such main line of road in this state bears to the whole length of such main line of road, and determine the value in this state accordingly. On or after the first Monday in July, the said commission shall give a hearing to all the companies interested touching the valuation and assessment of their property. The said commission may, if they see fit, require all argument and communications to be presented in writing.

SEC. 57. *Railroads.*

If the property of any railroad company be leased or operated by any other corporation, foreign or domestic, the property of the lessor or company whose property is operated shall be subject to taxation in the manner hereinbefore directed; and if the lessee or operating company, being a foreign corporation, be the owner or possessor of any property in this state other than which it derives from the lessor or company whose property is operated, it shall be assessed in respect to such property in like manner as any domestic railroad company.

SEC. 58. *Railroads.*

The corporation commission shall have power to summon and examine witnesses and require that books and papers shall be presented to them for the purpose of obtaining such information as may be necessary to aid in determining the valuation of any railroad company. Any president, secretary, receiver or accounting officer, servant or agent of any railroad or steamboat company having any portion of its property or roadway in this state who shall refuse to attend before the said commission when required to do so, or refuse to submit to the inspection of said commissioners any books or papers of such railroad company in his possession, custody or control, or shall refuse to answer such questions as may be put to him by said commission, or order, touching the business or property, moneys and credits, and the value thereof, of said railroad company, shall be guilty of a misdemeanor, and on conviction thereof before any court of competent jurisdiction shall be confined in the jail of the county not exceeding thirty days and shall be fined in any sum not exceeding five hundred dollars and costs; and any president, secretary, accounting officer, servant or agent aforesaid, so refusing as aforesaid shall be deemed guilty of contempt of such commission, and may be confined, by order of said commission, in the jail of the proper county until he shall comply with such order and pay the cost of his imprisonment.

SEC. 59. *Canal and steamboat companies.*

The property of all canal and steamboat companies in this state shall be assessed for taxation as above provided for railroads. In case any officer fails to return the property as provided in this section, the commission shall ascertain the length of such property in this state, and shall assess the same in proportion to length at the highest rate at which property of that kind is assessed by them.

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BANKING LAWS.

[REVISAL OF 1905, AS AMENDED BY LAWS 1907-1909.]

BANKS.

CHAPTER 7.

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I. CREATION.

222. HOW INCORPORATED. Any number of persons, not less than three, who may be desirous of forming a company, and engaging in the business of establishing, maintaining and operating banks of discount and deposit to be known as commercial banks, or of engaging in the business of establishing, maintaining and operating offices of loan and deposit to be known as savings banks, or of establishing, maintaining and operating banks having departments for both classes of business, or operating banks engaged and doing a trust, fiduciary and surety business, shall be incorporated in the manner following, and in no other way, that is to say, such persons shall, by a certificate of incorporation, under their hands and seals, set forth:

1. The name of the corporation; no name shall be assumed already in use by another existing corporation organized under the laws of this state or of the congress, or so nearly similar thereto as to lead to uncertainty or confusion.

2. The location of its principal office in the state.

3. The nature of its business, whether that of commercial bank, or savings bank, or both.

4. The amount of the total authorized capital stock, the number of shares into which it is divided, and the par value of each share, which shall be either fifty dollars or one hundred dollars; the amount of capital stock with which it will commence business, which shall not be less than five thousand dollars in cities and towns of fifteen hundred population or less; nor less than ten thousand dollars in cities and towns whose population exceeds fifteen hundred but does not exceed five thousand; nor less than twenty-five thousand dollars in all other places; the population to be ascertained by the last preceding national census; and if there be more than one class of stock, a description of the different classes, with the terms on which the respective classes of stock are created.

5. The names and post office addresses of the subscribers for stock and the number of shares subscribed by each; the aggregate of such subscriptions shall be the amount of the capital stock with which the company will commence business.

6. Period, if any, limited for the duration of the company.

1903, c. 275, ss. 1, 2; 1901, c. 769; 1907, c. 829.

223. CERTIFICATES OF INCORPORATION; HOW SIGNED, PROVED AND FILED. The certificates of incorporation shall be signed by the original incorporators, or a majority of them, and shall be proved, or acknowledged, before an officer duly authorized under the laws of this state to take the proof, or acknowledgment

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of deeds. Such certificate of incorporation, when so proved, shall be filed in the office of the secretary of state, who shall, if the same shall be in accordance with law, thereupon cause the same to be recorded in his office in a book to be kept for that purpose, and known as the corporation book, and he shall, upon the payment of the organization tax and fees, certify under his official seal two copies of the said certificate of incorporation and probates, one of which shall be forthwith recorded in the office of the clerk of the superior court of the county where the principal office of said corporation in this state shall or is to be established, in a book to be known as the Record of Incorporations, and the other certified copy shall be filed in the office of the corporation commission, and thereupon the said persons shall become a body politic and corporate under the name stated in such certificate. The said certificate of incorporation, or a copy thereof duly certified by the secretary of state or by the clerk of the superior court of the county in which the same is recorded, or by the clerk of the corporation commission, under their respective seals, shall be evidence in all courts and places, and shall, in all judicial proceedings, be deemed *prima facie* evidence of the complete organization and incorporation of the company purporting thereby to have been established. 1903, c. 275, s. 3; 1901, c. 2, s. 9; 1903, c. 343.

224. PAYMENT OF CAPITAL STOCK. At least fifty per cent of the capital stock of every bank shall be paid in in cash before it shall be authorized to commence business and the remainder of the capital stock of such bank shall be paid in monthly installments of at least ten per cent in cash of the whole of the capital, payable at the end of each succeeding month from the time it shall be authorized by the corporation commission to commence business, and the payment of each installment shall be certified to the corporation commission, under oath, by the cashier or president of the bank. 1903, c. 275, s. 10. (Amended.) Provided, that no bank shall be authorized to commence business with less than a paid-in capital stock of five thousand dollars. 1909, c. 911.

225. STATEMENT FILED BEFORE BEGINNING BUSINESS. Before such company shall begin the business of banking or banking and trust, fiduciary or surety business, there shall be filed with the corporation commission a statement, under oath, by the cashier or president, containing the names of all of the directors and officers, with the date of the election or appointment, term of office, residence and post office address of each, the amount of capital stock of which each is the owner in good faith, and the amount of money paid in on account of the capital stock. Nothing shall be received in payment of capital stock but money. 1903, c. 275, ss. 5, 10; 1907, c. 829, s. 2.

226. AUTHORIZED TO BEGIN BUSINESS, WHEN AND HOW. If from such statement, or upon an examination, if such examination appears necessary, it appears to the corporation commission that such corporation is lawfully entitled to commence the business of banking, banking and trust, fiduciary or surety business, it shall, within thirty days after the filing of the certificate required by law, give to such corporation a certificate signed by the chairman of the corporation commission, attested by the secretary of the commission, that such corporation has complied with all the provisions required to be complied with before commencing the business of banking, and that such corporation is authorized to commence such business. 1903, c. 275, s. 7; 1907, c. 829, s. 3.

227. AUTHORITY TO BEGIN BUSINESS WITHHELD, WHEN. The corporation commission may withhold from any bank, banking and trust, fiduciary or surety

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company its certificate authorizing the commencement of business whenever it has reason to believe that the stockholders have formed the same for any other purpose than the legitimate objects contemplated by this chapter. 1903, c. 275, s. 6; 1907, c. 829, s. 4.

II. POWERS AND DUTIES.

228. POWERS. In addition to the powers conferred by law upon private corporations, banking corporations, banking and trust companies doing a fiduciary and surety business shall have power—

1. To exercise by its board of directors or duly authorized officers or agents, subject to law, all such powers as shall be necessary to carry on the business of banking, by discounting and negotiating promissory notes, drafts, bills of exchange and other evidences of debts, by receiving deposits, by buying and selling exchange, coin and bullion, by loaning money on personal security or real or personal property. Such corporation at the time of making loans or discounts may take and receive in advance such interest as may be agreed upon not exceeding the legal rate.

2. To purchase, hold and convey real estate for the following purposes:

1st. Such as shall be necessary for the convenient transaction of its business, including with its banking offices other apartments, to rent as a source of income, which investment shall not exceed twenty-five per cent of its paid-in capital stock and permanent surplus: Provided, that this provision shall not apply to any such investment made before the ninth day of March, one thousand nine hundred and three.

2d. Such as is mortgaged to it in good faith by way of security for loans made or money due to such bank.

3d. Such as is conveyed to it in satisfaction of debts previously contracted in the course of its dealings.

4th. Such as it acquires by sale under execution or judgment of any court in its favor.

Any and all power and privileges heretofore granted and given to any person, firm or corporation doing a banking business in connection with a fiduciary and surety business or the right to deal to any extent in real estate inconsistent with this act are hereby repealed. 1903, c. 275, ss. 8, 9; 1907, c. 829, s. 5.

228a. LIMITATION ON TRUST COMPANY AS TO REAL ESTATE HOLDINGS. Such bank and trust company doing a general banking and trust, fiduciary and surety business, and dealing in real estate, shall not invest more than twenty-five per cent of the capital stock and permanent surplus in real estate, unless to protect its loans, debts contracted in the course of the dealings or acquired by sale under execution or judgment of any court in its favor. 1907, c. 829, s. 6.

229. WHEN BANK MAY PURCHASE ITS STOCK. No bank shall be the holder as pledgee or as purchaser of any portion of its capital stock, unless such purchase shall be necessary to prevent loss upon a debt previously contracted in good faith. 1903, c. 275, s. 1.

230. REORGANIZATION. Whenever any bank, under the laws of this state or of the United States, is authorized to dissolve and shall have taken the necessary steps to effect dissolution, it shall be lawful for a majority of the directors of such bank, upon the authority in writing of the owners of two-thirds of its capital stock, with the approval of the corporation commission, to execute articles of incorporation as provided in this chapter, which articles, in addition to the

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requirements of law, shall further set forth the authority derived from the stockholders of such dissolved national bank or state bank, and upon filing the same as hereinbefore provided for the organization of banks, the same shall become a bank under the laws of this state, and thereupon all assets, real and personal, of the dissolved national bank shall by operation of law be vested in and become the property of such state bank, subject to all liabilities of such national bank not liquidated under the laws of the United States before such reorganization. 1903, c. 275, s. 17.

231. RESERVE FUND. Every bank or banking and trust company doing business and engaging in a banking, trust, fiduciary or surety business and dealing in real estate, shall at all times have on hand as a reserve in available funds an amount equal to at least fifteen per cent of the aggregate amount of its deposits. Two-fifths of such fifteen per cent shall be cash in the vaults of the bank. Savings banks shall have on hand at all times, as a reserve in available funds, an amount equal to at least five per cent of their aggregate deposits. 1903, c. 275, s. 28; 1907, c. 829, s. 7.

232. AVAILABLE FUNDS; WHEN BELOW RESERVE; NO NEW LOANS OR DIVIDENDS. The available funds shall consist of cash on hand and balances due from other solvent banks. Cash shall include lawful money of the United States and exchange for any clearing-house association. Whenever the available funds of any bank shall fall below the reserve herein required, such bank shall not make any new loans or discounts otherwise than by discounting or purchasing bills of exchange payable at sight; nor shall such bank make any dividends of its profits until it has on hand the available funds required by this chapter. 1903, c. 275, s. 29.

233. LOANS TO ONE PERSON NOT TO EXCEED TEN PER CENT OF CAPITAL. The total liabilities to any bank or banking institution, or banking or trust company doing a fiduciary and surety business and dealing in real estate, of any person, or of any company, corporation or firm, for money borrowed, including in the liabilities of a company or firm the liabilities of the several members thereof, shall at no time exceed one-tenth part of the amount of the capital stock of such bank or banking institution actually paid in. But the discount of bills of exchange drawn in good faith against actually existing values and the discount of commercial or business paper actually owned by the person negotiating the same shall not be considered as money borrowed. This section shall not apply to banks with a paid-up capital of one hundred thousand dollars or less. 1897, c. 298; s. 3; 1897, c. 432; 1907, c. 829, s. 8.

234. CHAPTER ON CORPORATIONS APPLICABLE. All of the provisions of law relating to private corporations, and particularly those enumerated in the chapter entitled Corporations, not inconsistent with this chapter, or with the business of banking, shall be applicable to banks. 1903, c. 275, s. 4.

III. STOCKHOLDERS.

235. INDIVIDUAL LIABILITY OF. The stockholders of every bank organized under the laws of North Carolina, whether under the general law or by special act, shall be individually responsible, equally and ratably, and not one for another, for all contracts, debts and engagements of such corporation, to the extent of the amount of their stock therein at par value thereof, in addition to the amount invested in such shares. The term "stockholders," when used in this

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chapter, shall apply not only to such persons as appear by the books of the corporation to be stockholders, but also to every owner of stock, legal or equitable, although the same may be on such books in the name of another person; but shall not apply to a person who may hold the stock as collateral security for the payment of a debt. 1903, c. 275, s. 13; 1897, c. 298.

236. EXEMPTIONS IN SPECIAL CHARTERS REPEALED. Any exemption from the individual liability imposed upon stockholders by the preceding section contained in the charter of any bank incorporated prior to the first day of January, one thousand nine hundred and five, is repealed. 1897, c. 298, s. 2.

237. EXECUTORS, TRUSTEES, ETC., NOT PERSONALLY LIABLE. Persons holding stock as executors, administrators, guardians, or trustees shall not be personally subject to any liabilities as stockholders, but the estates and funds in their hands shall be liable in like manner and to the same extent as the testator, intestate, ward, or person interested in such trust funds would be if living and competent to act and hold the stock in his own name. U. S. Rev. Stat., s. 5152.

238. TRANSFERRER NOT LIABLE, WHEN. No person who has in good faith and without any intent to evade his liability as a stockholder transferred his stock on the books of the corporation to any person of full age, previous to any default in the payment of any debt or liability of the corporation, shall be subject to any personal liability on account of the nonpayment of such debt or liability of the corporation, but the transferee of any stock so transferred previous to any default shall be liable for any such debt or liability of the corporation to the extent of such stock, in the same manner as if he had been the owner at the time the corporation contracted such debt or liability. 1903, c. 275, s. 14.

239. STOCK SOLD IF SUBSCRIPTION UNPAID. Whenever any stockholder or his assignee fails to pay any installment on the stock, when the same is required by law to be paid, the directors of the bank may sell the stock of such delinquent stockholder at public sale, as they shall deem best, having first given the delinquent stockholder twenty days' notice, personally or by mail, at his latest known address. If no party can be found who will pay for such stock the amount due thereon to the bank, with any additional indebtedness of such stockholder to the bank, the amount previously paid shall be forfeited to the bank and such stock shall be sold as the directors may order within six months of the time of such forfeiture, and if not sold, it shall be canceled and deducted from the capital of the bank. 1903, c. 275, s. 11.

IV. CORPORATION COMMISSION.

240. MAY MAKE RULES. The corporation commission shall have power to make such rules for the government of the banks and banking institutions of this state, not inconsistent with law, as may in its judgment seem wise and expedient. 1903, c. 275, s. 20.

241. ALL BANKING INSTITUTIONS UNDER SUPERVISION OF. Every bank, corporation, partnership, firm or individual, now or hereafter transacting a banking business, or banking and trust, fiduciary and surety business, or banking and real estate business, under the laws of and within this state, shall be subject to the provisions of this chapter and regulated by and be under the supervision of the corporation commission. 1903, c. 275, s. 19; 1907, c. 829, s. 9.

242. QUARTERLY REPORTS OF BANKS, ETC., TO; PUBLICATION IN COUNTY. Every bank and every corporation, partnership, firm or individual transacting a bank-

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ing business, or banking and trust, fiduciary and surety business, or banking and real estate business, shall make to the corporation commission not less than four reports during each year, according to the form which may be prescribed by said commission; which reports shall be verified in the case of incorporated banking companies by the oath or affirmation of the president, vice president or cashier, and, in addition, two of the board of directors, and in other cases by the oath or affirmation of the partners, members of the firm or individual owner. The bank, corporation or individual making such report shall publish same in some newspaper in the county in which such bank, corporation or individual is located. 1903, c. 275, s. 21; 1907, c. 829, s. 10.

242a. QUARTERLY REPORTS OF TRUST AND SURETY COMPANIES. Every person, firm or corporation or copartnership doing a banking and trust and fiduciary and surety or guarantee business shall make to the corporation commission not less than four reports during each year, showing the entire amount of trust and surety and fiduciary and guarantee business as a part of the liabilities of said banking institution, which reports shall be published as are the reports of other banking institutions. If any person, firm, copartnership or corporation shall show by said reports, or by the examination of the bank examiner, that such liabilities are equal to the amount of the capital stock, the said corporation commission shall have the authority and it is hereby empowered to make such rules and regulations and reductions of said liabilities as it may deem necessary for the protection of the creditors and depositors of such banking institution. 1907, c. 829, s. 11.

242b. That any and all power and privileges heretofore granted and given to any person, firm or corporation doing a banking business in connection with a fiduciary and surety business, or the right to deal to any extent in real estate, inconsistent with this act are hereby repealed. 1907, c. 829, s. 12.

243. SPECIAL REPORTS. The corporation commission shall have power to call for special reports from any bank, corporation, firm or individual transacting a banking business, whenever necessary, in order to obtain a full and complete knowledge of such bank. 1903, c. 275, s. 22.

244. ANNUAL REPORT OF STOCKHOLDERS. Every bank shall at all times keep a correct record of the names of all its stockholders, and once in each year, or whenever called upon, file in the office of the corporation commission a correct list of all of its stockholders, with the number of shares held by each. 1903, c. 275, s. 16.

245. PENALTY FOR FAILURE TO REPORT, ETC. Every bank, corporation, partnership, firm or individual that shall refuse, fail or neglect to make any report, or any published statement required by the provisions of this chapter shall be subject to a penalty of two hundred dollars. The penalty herein provided for shall be recovered by the state in a civil action in any court of competent jurisdiction, and it shall be the duty of the attorney-general to prosecute all such actions. 1903, c. 275, s. 26.

V. BANK EXAMINERS.

246. APPOINTED BY CORPORATION COMMISSION. The corporation commission shall appoint a suitable person or persons to make an examination of and into the affairs of every bank, corporation or individual doing a banking business, as often as shall be deemed necessary and proper, and at least once every year. And it shall also be the duty of the said bank examiner to verify the report made

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by the directors or members or individual conducting any banking institution as required by section two hundred and twenty-six. The corporation commission may at any time remove any person appointed by it. 1903, c. 275, s. 23; 1905, c. 539.

247. POWERS. Such examiners shall have power to make a thorough examination into all the books, papers and affairs of the bank or corporation, firm or individual transacting a banking business, and, in so doing, to administer oaths and affirmations and to examine on oath or affirmation any individual banker and the officers, agents, partners and clerks of such bank, corporation, firm or individual touching the matters he or they shall be authorized and directed to inquire into and examine, and to summon and by attachment compel the attendance of any person or persons in this State to testify under oath before him or them in relation to the affairs of such corporation, partnership, firm or individual. 1903, c. 275, s. 24.

248. REPORTS BY, TO CORPORATION COMMISSION. Bank examiners shall make a full and detailed report in writing to the corporation commission of the condition of each corporation, partnership, firm or individual doing a banking business, within ten days after each and every examination made by them. 1903, c. 275, s. 24.

249. ANNUAL EXAMINATIONS; EXPENSES PAID BY BANK. One examination each year shall be designated as the annual examination, and for such examination the bank, corporation or individual so examined shall pay into the office of the corporation commission, to be paid to the examiners, an examination fee, as follows: Banks, banking institutions or individuals doing a banking business, having a capital of twenty-five thousand dollars or less, shall pay a fee of fifteen dollars; those having a capital stock of more than twenty-five thousand dollars and not over fifty thousand dollars, twenty-five dollars; those having a capital stock of over fifty thousand dollars, thirty dollars. The expenses incurred and services, other than examinations, performed specially for any bank shall be paid by such bank or banking institution. No bank shall be compelled to pay for more than one examination in each year, unless it shall appear that the condition of such bank, banking institution or banker is precarious, or in any way unsatisfactory; then it shall be the duty of the commission to order a special examination, which shall be paid for by such bank at the same rates as the annual examinations. 1903, c. 275, s. 25. (Amended.) The salary of the state bank examiner shall be two thousand four hundred dollars per annum, payable monthly, and the assistant bank examiner shall be one thousand eight hundred dollars, payable monthly. 1907, c. 994.

250. TAKE POSSESSION OF BANK, WHEN; RECEIVER APPOINTED, HOW. Any bank examiner who has filed such bond as may be required by the commission, when ordered by the commission, shall have authority to take possession of any bank doing business under the laws of this state and retain possession thereof for a time sufficient to make a thorough examination into its affairs and financial condition; and in case it is found by the examiner, upon such examination, that such bank is insolvent or is conducting its business in an unsafe and unauthorized manner, or is jeopardizing the interests of its depositors, then such examiner, when authorized by the corporation commission, shall have full power and authority to take, hold and retain possession of all the money, rights, credits, assets and property of every description belonging to such bank, corporation,

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partnership, firm or individual, until the corporation commission can receive and act on the report made by the examiner of such bank, and have a receiver appointed for the purpose of winding up and settling the affairs of such bank, banking institution or banker, according to law; and the corporation commission is hereby empowered, in its own name, to institute and maintain civil actions for the appointment of receivers in such cases, and for such other relief as may be necessary or proper to protect the creditors of such bank. The commissioners in their judgment may grant such bank, corporation or individual sixty days in which to correct any errors or irregularities, and make good any deficiencies or losses shown in any reports or otherwise. 1903, c. 275, s. 30.

250a. RECEIVER UNDER CONTROL OF COMMISSION. When a receiver has been appointed for a failing bank or banking institution or corporation doing a banking business, the said receiver shall be under the control of the corporation commission and shall obey its orders in so far as they do not conflict with the orders or decrees of the court made in the case. 1907, c. 829, s. 13.

251. MAY MAKE ARRESTS, WHEN. When it shall appear to any bank examiner, by examination or otherwise, that any officer, agent, employee, director, stockholder or owner of a bank or banking institution has been guilty of a violation of the criminal laws of the state relating to banks and banking institutions, it shall be his duty to hold and detain such person until a warrant can be procured for his arrest; and for such purpose such examiner shall have and possess all the powers of a peace officer of such county, and may arrest without warrant for past offenses. Upon report of his action to the corporation commission, it may direct the release of the person so held, or, if in its judgment such person should be prosecuted, the commission shall cause the solicitor of the judicial district in which such detention is had to be promptly notified, and the action against such person shall be continued a reasonable time to enable such solicitor to be present at the trial.

3324. EXAMINER MAKING FALSE REPORT. If any bank examiner shall knowingly and willingly make any false or fraudulent report of the condition of any bank which shall have been examined by him, with the intent to aid or abet the officers, owners or agents of such bank in continuing to operate an insolvent bank; or if any such examiner shall receive or accept any bribe or gratuity, given for the purpose of inducing him not to file any report of an examination of any bank made by him, or shall neglect to make an examination of any bank by reason of having received or accepted any bribe or gratuity, he shall be guilty of a felony, and on conviction thereof shall be imprisoned in the state's prison for not less than four months nor more than ten years. 1903, c. 275, s. 24.

3325. OFFICERS AND AGENTS, MALFEASANCE OF. If any president, director, cashier, teller, clerk or agent of any bank or other corporation shall embezzle, abstract or willfully misapply any of the moneys, funds or credits of the bank, or shall, without authority from the directors, issue or put forth any certificate of deposit, draw any order or bill of exchange, make any acceptance, assign any note, bond, draft, bill of exchange, mortgage, judgment or decree, or make any false entry in any book, report or statement of the bank with the intent in either case to injure or defraud or to deceive any officer of the bank, or if any person shall aid and abet in the doing of any of these things, he shall be guilty of a

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felony, and upon conviction shall be imprisoned in the state's prison for not less than four months nor more than fifteen years, and likewise fined, at the discretion of the court. 1903, c. 275, s. 15.

3326. STATEMENTS, MAKING FALSE. If any person shall willfully and knowingly subscribe to, or make, or cause to be made, any false statement or false entry in the books of any bank, corporation, partnership, firm or individual transacting a banking business, or shall knowingly subscribe to or exhibit false papers, with the intent to deceive any person authorized to examine into the affairs of said bank, corporation, partnership, firm or individual, or shall willfully and knowingly make, state or publish any false statement of the amount of the assets or liabilities of any such corporation, partnership, firm or individual, he shall be guilty of a felony, and upon conviction thereof shall be imprisoned in the state's prison not less than four months nor more than ten years. 1903, c. 275, s. 27.

AN ACT TO AUTHORIZE DEPOSITS STANDING IN THE NAME OF A MINOR IN ANY STATE OR NATIONAL BANK TO BE PAID DIRECTLY TO SUCH MINOR.

SECTION 1. That whenever any deposit shall be made by or in the name of any person who is a minor of the age of fifteen years and upwards, in any state bank in this state or in any national bank in this state, the same shall be held for the exclusive right and benefit of such minor, free from the control of all persons whatsoever, and it shall be paid, together with the interest thereon, if there be any interest, to the person in whose name the deposit shall be made, and the receipt, check or quittance of such minor to the said state bank or national bank shall be a valid and sufficient relief and discharge for such deposit or any part thereof to the corporation, state bank or national bank in which said deposit was made: Provided, that this act shall not apply to deposits prior to the passage of this act. 1907, c. 750.

AN ACT TO VALIDATE CERTAIN PROBATES OF DEEDS.

SECTION 1. That in all cases when acknowledgment of proof of any conveyance has been taken before a clerk of the superior court, justice of the peace, or notary public, who was at the time a stockholder or officer in any corporation, bank or other institution which was a party to such instrument, the certificates of such clerk of the superior court, justice of the peace or notary public shall be held valid and are so declared.

SEC. 2. That section one thousand and fifteen of the Revisal be amended by striking out the word "five" in line four and inserting the word "seven."

SEC. 3. That no notary public shall have power or authority to take the proof and acknowledgment of deeds or other papers required by law to be registered in the office of the register of deeds of a county, or to take the private examination of a *feme covert* to any such paper in which he is interested as attorney, counsel or otherwise, nor to administer an oath to any person to any affidavit or other paper in matters in which he is interested as attorney, counsel or otherwise.

SEC. 4. That this act shall not affect pending actions. 1907, c. 1003.

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AN ACT TO AMEND SECTION 2234 OF THE REVISAL.

SECTION 1. Every negotiable instrument is payable at the time fixed therein without grace (except as allowed by the succeeding section). When the day of maturity falls upon Sunday or a holiday the instrument is payable on the next succeeding business day.

SEC. 2. This act shall be in force from and after July first, one thousand nine hundred and seven. 1907, c. 897.

AN ACT FIXING THE LIABILITY OF A BANK TO ITS DEPOSITORS FOR PAYMENT OF FORGED OR RAISED CHECKS.

The General Assembly of North Carolina do enact:

SECTION 1. That no bank, banking institution or trust company doing business in this state shall be liable to a depositor for the payment by it of a forged or raised check or order to pay money, unless within six months after the return to the depositor of the voucher of such payment said depositor shall notify the bank that the check so paid is forged or raised.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. 1909, c. 105.

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RULES OF PRACTICE

IN

CASES AND PROCEEDINGS

BEFORE THE COURT OF THE NORTH CAROLINA CORPORATION COMMISSION.

Public Sessions.

1. The general sessions of the court for the hearing of contested cases will be held at its office in the agricultural building, Raleigh, N. C., on the first Wednesday of each month at 11 o'clock A. M. When special sessions are held at other places such regulations as may be necessary will be made by the court.

Parties.

2. Where a complaint concerns anything done or omitted to be done by only a single carrier no other need be made a party, but if it relates to joint tariffs, or matters in which two or more carriers doing business under a common control, management or arrangement for a continuous carriage or shipment are interested, all the carriers constituting such line must be made parties. A complaint may embrace several carriers, or lines of carriers, operated separately, in the same proceeding, when the subject-matter of the complaint involves substantially the same alleged violation of the law by the several carriers or lines. Persons or carriers not parties may apply, in any pending case or proceeding, for leave to intervene and to be heard upon the questions involved.

GENERAL RULES.

Proceedings Before the Court.

3. All petitions and complaints made before the court for redress of alleged grievances must plainly and distinctly set forth the grounds of complaint, the items being numbered and objections all set forth in writing. In like manner all defenses must be distinctly set forth in writing, and the items numbered as above stated. These specifications, whether of complaint or defense, may be accompanied, if the parties desire, by an explanation or argument, or by any suggestion as to the proper remedy or policy, and may be verified by the affidavit of the party complaining or petitioning, taken before any person authorized to administer oaths in North Carolina, and when the complaint or petition is verified, then the answer thereto shall be verified, and the verification shall conform to the rules prescribed in The Code of North Carolina for the verification of pleadings. The parties may also be heard in person or by attorney, or by written argument, upon such written statement being first filed.

4. If a carrier complained against shall deem the complaint insufficient to show a breach of legal duty, it may, instead of filing an answer, serve on the complainant notice for a hearing of the case on the complaint; and in case of the service of such notice, the facts stated in the complaint will be taken as admitted. A copy of the notice must at the same time be filed with the court. The filing of an answer will not be deemed an admission of the sufficiency of the complaint, but a motion to dismiss for insufficiency may be made at the hearing.

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Service of Papers.

5. Copies of notices or other papers must be served upon the opposite parties to the proceeding, personally or by mail, and when any party shall have appeared by attorney, the service upon the attorney shall be deemed proper service upon the party. If party so notified shall fail to answer within ten days after such notice, then the court in its discretion may grant the relief demanded.

Amendments.

6. Upon application by any petitioner or party, amendments may be allowed by the court, in its discretion, to any petition, answer, or other pleading in any proceeding before the commission.

Adjournment and Extension of Time.

7. Adjournment and extension of time may be granted upon the application of parties in the discretion of the court.

Stipulations.

8. Parties to cases and proceedings before the court may, by stipulation, duly signed by them and filed with the secretary, agree upon the facts, or any portion of the facts, they deem to be involved in the controversy, which agreed statement shall be regarded and used as evidence. It is desirable that the facts be thus agreed upon whenever practicable.

Hearings.

9. Upon issue being joined by the service of answer, the court will assign a time and place for hearing the same, which will be at its office in Raleigh, N. C., at its regular session, unless otherwise ordered. Witnesses will be examined orally before the court, unless testimony be taken or facts agreed upon as otherwise provided in these rules. The petitioner or complainant must in all cases prove the existence of the facts alleged to constitute a violation of the act, unless the carrier complained of shall admit the same, or shall fail to answer the complaint. Facts alleged in the answer must also be proved by the carrier, unless admitted by the petitioner. In cases of failure to answer, the court will take such proof of the charge as may be deemed reasonable and proper, and make such order thereon as the circumstances of the case appear to require.

Witnesses and Depositions.

10. Subpœnas requiring the attendance of witnesses will be issued by any member of the court in all cases and proceedings before it, and witnesses will be required to obey the subpœnas served upon them requiring their attendance or the production of any books, papers, tariffs, contracts, agreements or documents relating to any matter under investigation or pending before the court. When a subpœna is desired for the production of books, papers or other documentary evidence, special application must be made to the court therefor, specifying the documentary evidence desired. When a cause is at issue on petition and answer, each party may proceed at once to take depositions of witnesses in the manner provided by section 1357 of The Code of North Carolina, and transmit them to the secretary of the commission without making any application to or obtaining any authority from the court for that purpose.

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Proposed Findings of Fact.

11. Upon the final submission of a case to the court either party may submit proposed findings of fact for the consideration of the court, which findings must embrace only the material facts of the case supposed to be established by the testimony.

Reports.

12. Each railroad company doing business within the state of North Carolina shall file in the office of the court quarterly reports showing in detail statement of freight and passenger earnings, operating expenses, etc., on such forms as may be prescribed from time to time by the court.

RULES GOVERNING TRANSPORTATION OF PASSENGERS.

1. That all common carriers subject to the supervision of the corporation commission shall provide such means or appliances as may be necessary to secure the careful handling of and to prevent injury to any parcel of baggage to which a check may be affixed, as provided by law. That at all minor stations, where no proper appliances are supplied and no regular depot hand is employed, the train hands shall be required to assist the baggage-master, and lift with care all baggage from the car doors.

2. All railroad companies, in addition to the usual bell cord, shall place a safety cord in each coach of the regular passenger trains, running through the entire length of the same.

3. It shall be the duty of the Pullman Car Company, at all stations, on the stopping of trains, to have the doors of their cars open for the reception of passengers and require the porter to have a step ready for the convenience of passengers desiring to enter.

4. It shall be the duty of every railway company operating a railroad in this state to place a bulletin board in a conspicuous place at each of its ticket offices, upon which shall be bulletined the time that each train, upon which passengers are hauled, is due to arrive and depart under its published schedule. It shall also be the duty of each railway company, at each telegraph station upon its line, thirty (30) minutes before the time that its said trains are due to arrive at such station, to bulletin the fact upon said board as to whether said train is on time or not, and if behind schedule time, to state, as nearly as can be approximated, the time it is behind; and, whenever there is any indefinite delay of any passenger train, it shall be the duty of the railroad company to cause to be bulletined at all of such stations the cause of such delay, and the probable continuation thereof, and the passengers aboard such train shall also be informed of the probable delay; it shall also be the duty of the railroad company to cause its bulletins of all delayed trains to be corrected from time to time as the entries thereon can be ascertained by them to be incorrect. (Circular No. 79.)

RULES GOVERNING THE TRANSPORTATION OF FREIGHT.

1. All connecting railroads, which are under the management and control, by lease, ownership or otherwise, of one and the same company, shall, for purposes of transportation, in applying this tariff, be considered as constituting but one and the same road, and the rates shall be computed as upon parts of one and the same road, unless otherwise specified.

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DISTANCES.

2. Since a separate rate cannot be conveniently given for every possible distance, the law authorizes the commission "to ascertain what shall be the limits of longer and shorter distances." Five (5) miles has, accordingly, been fixed as the limit for a change of freight rates for all distances less than one hundred miles; and ten (10) miles for all distances over one hundred miles. The commissioners reserve the right, however, to correct the charge in extreme cases which work hardship, although the same may not violate the letter of our rules.

3. For all distances over five (5) miles and under one hundred (100) miles, the following rule will apply: When the mileage does not end in 0 or 5 the nearest mileage so ending shall govern the rate. Illustration: For a distance of twenty-seven miles charge for twenty-five miles, for a distance of twenty-eight miles charge for thirty miles.

4. When freight is transported any distance greater than one hundred miles, if the mileage does not end in 0, then next ten (10) miles group above shall govern the rate. Illustration: For one hundred and twenty-one miles charge for one hundred and thirty.

5. For distance under twenty miles or over two hundred and fifty miles, a reduction of rates may be made without making a change at all stations short of two hundred and fifty miles: Provided, however, that when any railroad shall make a reduction of rates for distances over two hundred and fifty miles, the same shall apply to similar distances on all the roads controlled by the same company, and in no case shall more be charged for a less than a greater distance.

REGULATIONS CONCERNING FREIGHT RATES.

6. The freight rates prescribed by the commission are maximum rates, which shall not be transcended by the railroads. They may carry, however, at less than the prescribed rates: Provided, that if they carry for less for one person, they shall for the like service carry for the same lessened rate for all persons except as mentioned hereafter; and if they adopt less freight rates from one station, they shall make a reduction of the same per cent at all stations along the line of the road, so as to make no unjust discrimination as against any person or locality. But when there are between any two points in this state two or more competing roads not under the same management or in the same system, then the longer line or lines, in order to give said points the benefit of competition, may reduce the rates between said two points below the standard tariff, without making a corresponding reduction at all stations along the lines of said roads: Provided, said reduction shall not make the rates less than the standard tariff rates for the shortest line between said points: Provided further, that before taking effect the proposed change of rates shall be submitted to and approved by the commission. When any special rate is made it shall be submitted to the commission for approval, and such special rates shall not be withdrawn without thirty days' notice to the commission.

7. The rates charged for freight service by regular passenger trains may be one and a half times that for first-class freight by ordinary freight trains.

8. No railroad company shall, by reason of any contract with any express or other company, decline or refuse to act as a common carrier, to transport any article proper for transportation by the train for which it is offered.

9. Minimum charge for single shipments. See Circular No. 30.

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10. No railroad company doing business within this state shall permit a blockade of any class of freight on account of any arrangement existing between it and other railroad companies as to the transportation of freight according to percentage or otherwise.

11. There shall be no secret reduction of rates, nor shall any bonus be given, or any rebate paid to any person, but the rates shall be uniform to all, and public.

12. The rates specified for ores, sand, clay, rough stone, common brick, bone, lumber, shingles, laths, staves, empty barrels, wood, straw, shucks, hay, fodder, corn in ear, tan bark, turpentine, rosin, tar, household goods, are maximum rates, but the roads are left free to reduce them at discretion, and all such rates are exempt from the operation of Rule 6. All complaints as to such rates will, on presentation, be duly considered.

13. When railroad companies are required to load or unload car-load shipments of classes L, M, N, O and P, or to load car-load shipments of naval stores, the actual cost of such service shall be paid by shippers.

14. Extra Handling.—The charge for handling extra heavy articles may be as follows, viz.:

Under 2,000 pounds, no charge for extra handling.
For 2,000 lbs. and under 3,000 lbs.....$ 3 for extra handling.
For 3,000 lbs. and under 4,000 lbs..... 5 for extra handling.
For 4,000 lbs. and under 5,000 lbs..... 7 for extra handling.
For 5,000 lbs. and under 6,000 lbs..... 8 for extra handling.
For 6,000 lbs. and under 7,000 lbs..... 10 for extra handling.
For 7,000 and over in proportion.

15. Fertilizers.—This term embraces the following and like articles, when intended to be used as fertilizers: Ammonia sulphate, bone black, bones ground or dissolved, castor pomace, or fish scrap, guanos, alto vella, fish, Navassa, Navassa lump, Peruvian soluble Pacific, nitrate cake, plaster of paris, potash—German salts of, muriate of, sulphate of—salt cake, lump and ground phosphate, soda—nitrate of and sulphate of—tank stuff, etc.

For 5,000 lbs. and under 6,000 lbs..... $8 for extra handling.

16. Vehicles designed for transportation at carrier's risk must be properly protected by the shipper with sufficient covering or packing from all liabilities to injury from fire, weather, chafing, or other injury.

17. In no case shall the amount collected on L. C. L. shipments exceed the charge per car load for the same class of goods.

18. Railroad companies are not required to receive cotton or other merchandise and warehouse the same unless the articles offered are in good shipping condition, well prepared by the shipper with proper packing and intelligent, plain marking, and accompanied with orders for immediate shipping.

19. Car-load Rates apply to a shipment of a car-load or more made by one shipper, at one time, to one and the same point of delivery, to the same consignee.

Estimated Weights.

20. Lumber, coal, lime, brick, stone and all articles for which estimated weights are given in classification (except live stock, ale and beer, and empty ale and beer packages, L. C. L.) will be taken at actual weight when the weight can be

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ascertained, but when the weight cannot be ascertained, will be charged at the following estimated weights. This is not to interfere, however, with the duty of receiving agent to weigh, if possible, and correct to actual weight:

TO BE USED WHEN ACTUAL WEIGHTS CAN NOT BE ASCERTAINED.

	Per 1,000 Feet.
White pine and poplar, thoroughly seasoned	3,000 lbs.
White pine and poplar, green	4,000 lbs.
Yellow pine, black walnut, ash, seasoned	4,000 lbs.
Yellow pine, black walnut, ash, green	4,500 lbs.
Oak, hickory, elm, seasoned	4,500 lbs.
Oak, hickory, elm, green	6,000 lbs.
Chestnut, seasoned	3,000 lbs.
All other kinds lumber, seasoned	4,000 lbs.
All other kinds lumber, green	6,000 lbs.
	Per Car.
Hoop-poles, staves and heading, dry, car loaded to depth of 50 in.	24,000 lbs.
Hoop-poles, staves and heading, green, car loaded to depth of 43 inches	24,000 lbs.

	Per Car.
Shingles, green, per 1,000	350 lbs.
Shingles, dry, per 1,000	300 lbs.
Laths, green, per 1,000	530 lbs.
Laths, dry, per 1,000	430 lbs.
Tan bark, green, per cord	2,600 lbs.
Tan bark, dry, per cord	2,000 lbs.
Fence posts and rails and telegraph poles, per cord	2,500 lbs.
Clay, per cubic yard	3,000 lbs.
Sand, per cubic yard	3,000 lbs.
Gravel, per cubic yard	3,200 lbs.
Stone, undressed, per cubic foot	160 lbs.
Lime, per bushel	80 lbs.
Coal, per bushel	80 lbs.
Coke, per bushel	40 lbs.
Portland cement, per barrel	400 lbs.
Other cements, per barrel	300 lbs.

21. In cases in which the classification of any article is lowered by a percentage, railroad companies which are allowed an increase on the standard tariff shall apply the increase allowed to the reduced classification; but in cases in which the classification of any article is raised by percentage, railroad companies which are allowed an increase on the standard tariff shall not apply said increase to the already increased classification, but only to the standard tariff.

22. When any article is too bulky to put in a box car, it shall be subject to special contract.

23. A ton of all articles is 2,000 pounds. A car-load is 20,000 pounds unless otherwise specified. For loads above 20,000 pounds, *pro rata* at car-load rates charged. A car-load of green wood is eight cords. A car-load of dry wood is nine cords. A car-load of lumber (and all articles embraced in lumber) is 24,000 pounds. A car-load of any article enumerated in Class P, except wood and lumber and articles included in lumber, is 25,000 pounds, shippers to load and unload.

24. All depots situated in incorporated towns and cities in this state must be kept open each day (Sundays excepted) for the receiving and delivery of freight, as follows: From April 1 to September 30, between the hours of 7 A. M. and 6 P. M. From October 1 to March 31, 7:30 A. M. and 5 o'clock P. M., with an intermission in each case of one hour, from 12 o'clock M. to 1 o'clock P. M.

25. Railroad companies whose lines do not exceed ten miles in length may charge from any point on their road the rates prescribed for ten miles. Abrogated. See Laws 1907, c. 217.

27. When railroad rates are affected by water competition the railroads may reduce their rates between points so affected without being required to reduce intermediate rates: Provided, however, that if complaint is made that such competition rates unjustly discriminate against other places or persons the commissioners will investigate and rule in each case.

28. No common carrier shall, for any cause, subject any article of freight to unreasonable delay in receiving, delivering or forwarding the same to its destination.

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29. When a shipment is offered at a point where there are two routes over connecting lines to destination it shall be the duty of the railroad company making shipment to forward same by the shortest route, unless the rate charged over the longer route does not exceed that of the shorter, or unless otherwise ordered by the shipper.

30. A charge of no more than two dollars per car will be allowed for switching or transferring a car from any point on any road to any connecting road or warehouse within a space of one mile from starting point; over one and not more than two miles, three dollars; over two miles and not over three miles, four dollars, without regard to weight or contents.

31. When in the transfer of a car between said points it is necessary to pass over the line of any intermediate road or roads, the maximum charge of two, three or four dollars, as the case may be, shall be equitably divided between the roads at interest.

32. When a charge is made for the transfer of loaded cars between said points no additional charge shall be made for the delivery or return of the empty cars.

33. All specials less than our standard rates heretofore granted by carriers within the jurisdiction of the commission, and which do not conflict with the law preventing unjust discrimination, until further orders, will be enforced.

Posting Tariffs.

34. Each railroad company doing business within the state of North Carolina shall post, and keep posted, at each of its respective stations in a conspicuous place a copy of the schedules of freight and passenger rates prescribed for said road by the commission, together with a copy of the commissioners' classification, and a table of distances between stations, giving name of each station. And when any change in said schedule of rates or classification is made, either by the commission or by any railroad company, a copy of said change shall be immediately furnished the office of the commissioners and shall also be posted in the same manner as the above.

35. The rates prescribed by the commission shall (except in cases specified) apply in either direction.

36. An allowance of 500 pounds per car will be made for weight of standards, strips and supports of car-load shipments of lumber loaded on flat or gondola cars, but in no case must less than the minimum car-load weight specified in tariffs be charged for on each car. In computing freight charges under this rule, agents will deduct 500 pounds from the gross weight of each car-load, then subtract the tare weight (the weight of car), and extend freight charges on basis of remainder, which is the net weight, subject to the minimum car-load weight specified in tariffs. (Circular No. 58.)

37. Shipments of freight, except articles classified first-class or higher, which are not delivered at destination, shall be returned between points in this state at one-half the rates applying to the reverse direction: Provided, that the full amount of freight charges in both directions shall have been paid or guaranteed by owners: Provided further, that such return is made within ninety days of arrival at destination. Billing for the return shipment must show proper reference to the original billing. The foregoing shall not apply on machinery, agricultural implements, or other articles returned for repairs: Provided, however, that the above rule shall not operate to reduce the minimum charge on single shipments. (Circular No. 59.)

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EXPLANATORY NOTES.

In the "Commissioners' Standard Freight Tariff," under the class opposite to the distance, if it ends in 0 (and if not, then opposite the next greater distance), will be found the rate required.

Example: To find the rate for 247 miles on a box of clothing weighing 100 pounds, opposite the word "clothing" in the classification is seen its class, 1; in the freight tariff, under Class 1, opposite the next greater distance, 250 miles, is seen the rate, 65 cents; in the column "miles," 5 signifies five miles or under; 20, twenty miles or over fifteen, and so on.

EXPLANATION OF CHARACTERS.

1 stands for first-class.
2 stands for second-class.
3 stands for third-class.
4 stands for fourth-class.
5 stands for fifth-class.
6 stands for sixth-class.
1½ stands for 1½ times first-class.
D1 stands for double first-class.
3T1 stands for three times first-class.
4T1 stands for four times first-class.
A, B, C, D, E, F, H, and K stand for classes A, B, C, D, E, F, H, and K, respectively.
S stands for special.
L. C. L. stands for less than car-load.
C. L. stands for car-load.
N. O. S. stands for not otherwise specified.

Articles not enumerated will be classed with similar or analogous articles.

RULES FOR COMPUTING FRACTIONS.

When any rate in any class in the Standard Tariff is raised or lowered by a per cent, the following rules must be observed:

First.—If the rate thus raised or lowered is in either of classes C, D, F, J, or K, the fraction of a half cent must be retained, as the following examples will indicate:

Ex. 1.—Standard rate	6.5
25 per cent added	1.6
Total	8.1

From which deduct fraction, leaving desired rate of 8 cents.

Ex. 2.—Standard rate	9.5
20 per cent added	1.9
Total	11.4

Substituting 5 for the fraction, the desired rate is 11.5 cents.

Ex. 3.—Standard rate	8.
20 per cent added	1.6
Total	9.6

Substituting 5 for the fraction, the desired rate is 9.5 cents.

Ex. 4.—Standard rate	5.5
25 per cent added	1.3
Total	6.8

Adding a unit instead of a fraction, the desired rate is 7 cents.

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SECOND.—If the rate thus raised or lowered be in any other class than those already mentioned, omit fraction of less than half a cent and estimate half a cent or more as one cent, thus:

Ex. 1.—Standard rate	17.
20 per cent added	3.4
Total	20.4

Deducting the fraction, the desired rate is 20 cents.

Ex. 2.—Standard rate	18.
20 per cent added	3.6
Total	21.6

Estimating the fraction as a unit, the desired rate is 22 cents.

THIRD.—In making reduction, observe the same manner of placing figures before deducting the percentage.

Narrow-gauge railroads, in fixing rates on all freights where a rate per car-load is given, will count 15,000 pounds for a car-load, and estimate their charge *pro rata* with rate allowed on standard gauge.

RULES GOVERNING ERECTION AND LOCATION OF DEPOTS.

FIRST.—From and after Wednesday, the 26th day of April, 1899, no change of freight or passenger depots or flag stations from their present location, nor the suspension of the sale of tickets, or the receiving or forwarding of freights from stations now in use for such purposes, will be permitted without the consent of this commission published in accordance with law.

SECOND.—Application for the location of depots and the construction of depot buildings must be filed in the North Carolina corporation commission office, with all information needed for a full and proper understanding of all interests to be affected thereby.

RULES AND REGULATIONS GOVERNING THE TRANSPORTATION OF LIVE STOCK.

The weights given below are *estimated* and not actual, and are used simply to get the rating on live stock. To illustrate: One horse, mule or horned animal is estimated at the same rate as 2,000 pounds of any kind of second-class freight at carrier's risk and fourth-class at owner's risk. Therefore, the freight charges for fifty miles on one horse, mule or horned animal is the same as on 2,000 pounds of second-class freight, and would be, according to the standard tariff, carrier's risk, 28 cents per 100 pounds, or $5, and at owner's risk, 20 cents per 100 pounds, or $4.

	Each.		*Each.*
One horse, mule or horned animal	2,000 lbs.	Calves and sheep, in lots of—or more	150 lbs.
Two horses, mules or horned animals	3,500 lbs.	Lambs	100 lbs.
Each additional horse, mule or horned animal	1,000 lbs.	Lambs, in lots of five or more	75 lbs.
Stallions, jacks and bulls	3,000 lbs.	Hogs for market	350 lbs.
Yearling cattle	1,000 lbs.	Pigs and stock hogs	125 lbs.
Calves and sheep	175 lbs.	Pigs, hogs, sheep, etc., boxed	actual weight.

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The rates on live stock as given in this tariff are based on the following maximum valuations:

Horses and mules not over	$120.00 each.
Horned cattle not over	50.00 each.
Stallions, jacks and bulls not over	150.00 each.
Fat hogs and fat calves not over	15.00 each.
Lambs, stock hogs, stock calves, not over	5.00 each.

Race horses, stallions, jacks, bulls and other high-priced animals, when shippers are not willing to have the same transported at above valuations, will be taken only at the following rates on valuation given:

Value from $150 to $400 add to regular rate 30 per cent.
Value from $400 to $600 add to regular rate 40 per cent.
Value from $600 to $800 add to regular rate 60 per cent.
Value from $800 to $1,000 add to regular rate 100 per cent.
Over $1,000 subject to special rate by contract.

Live stock will be taken at the released or owner's risk rate only when contract is executed by shipper and station agent.

Mixed shipment of cattle, hogs, lambs, etc., will be taken in car-loads at car-load rates for cattle, but carrier will be released from damage to animals caused by their own atcs, or to each other, and from escape, if not haltered, suffocation, exhaustion from heat or cold.

Sucking calves accompanying cows will be charged for at rate for single calves.

Sucking colts accompanying mares will be charged for at double the rate of single calves.

The word "calves" used in these rules and regulations applies only to calves under nine months old, and the word "yearling cattle" to cattle over nine months and under eighteen months old.

Pigs, hogs, calves, etc., boxed, crated, or in portable pens, taken at actual weight, carrier's risk, first-class; owner's risk, second-class.

In no case shall the charge for less than a car-load of live stock exceed the charge for a car-load.

Shippers will be expected to feed, water and care for their stock at their own expense. When food is furnished by carrier, a charge will be made for the same and collected from consignee.

One, two or three cars of live stock will entitle the owner or his agent to be carried free to point of destination of consignment, on the train with the stock, to care for the same. Four to seven cars inclusive, belonging to one owner, two men in charge, and eight cars or more belonging to one owner, three men in charge, which number is the maximum number of attendants that will be carried free for one shipment.

Return transportation not given to owners, agents or attendants.

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CIRCULAR No. 36.

(AS AMENDED TO JANUARY, 1910.)

STORAGE AND DEMURRAGE RULES—TIME LIMIT FOR PLACING OF CARS AND DELIVERY OF FREIGHT—LOCAL TRANSFER AND SWITCHING CHARGES.

Storage and demurrage may be assessed by railroad companies on all freight received for delivery in car-load lots or in less than car-load lots if not removed in conformity with the following rules and regulations.

RULE I.

No storage or demurrage charges, however, shall in any case be allowed unless notice of the arrival of goods has been given to the owner or consignee thereof by the railroad company, and it shall be the duty of such railroad company to give prompt notice to consignee of the arrival of goods, together with the contents, weight and amount of freight charges due thereon as shown by way-bill, and when goods or freight of any kind in car-load consignments, said notice must contain letters or initials and number of the car. Notice shall be given by delivering same in writing in person, or by leaving same at consignee's place of business or by depositing it in the post-office.

RULE II.

For storage of package freights and all freight less than car-load, unloaded in depot or warehouse, which is not removed by the owner thereof from the custody of the railroad company within forty-eight hours (not including Sundays and legal holidays), a charge of storage for each day or fraction of a day that such consignment may remain in the custody of the carrier of one cent per hundred pounds per day, with minimum charge of five cents for any one package or lot for any one consignee, may be made; but not more than one dollar per day for any one consignment not in excess of a car-load.

RULE III.

(AS AMENDED.)

All car-load freight taking track delivery and such as is to be unloaded by consignee, which is not unloaded from cars containing same within forty-eight hours (not including Sundays and legal holidays) after the car or cars are placed accessible for unloading, may be subject to a charge of one dollar per car for each day or fraction of a day that said car or cars remain loaded: Provided, however, that seventy-two hours shall be allowed for the unloading of fertilizers, brick and the following commodities, when in bulk only: Cotton seed, cotton-seed hulls, grain, lime, tan bark and dressed lumber in box cars. Fertilizer material, twenty-four hours. See Circular 112. Provided further, whenever by reason of delays in transit cars are bunched and more cars than one are received at same time, no demurrage shall be made for excess over one car: Provided, at least one car shall be unloaded daily.

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RULE IV.

When consignors ship goods consigned to themselves or order, it shall be the duty of the railroad company to give legal notice to such consignees or persons to whom shipping directions order delivery. This notice may be addressed by mail to the consignee at point of delivery, and demurrage will begin as in other cases of notice by mail; and the mailing of such notice shall be sufficient notice in such cases, whether the consignee actually received the same or not.

RULE V.

The time allowed for removing freight before storage or demurrage charges apply will be computed from 7 o'clock A. M. of the day following date of notice (Sundays and legal holidays excepted).

RULE VI.

A consignee living more than five (5) miles from the depot, and whose freight is destined to his residence or place of business so located, shall not be subject to storage or demurrage charges allowed in the above rules until a sufficient time has elapsed after notice for said consignee to remove said goods by the exercise of due diligence: Provided, that in the delivery of car-load freight railroads will not be required in any case to hold freight free of demurrage for a longer period than five (5) days after notice, except as otherwise provided in Rule II.

RULE VII.

Where, upon the request of an intending shipper, the railroad company places a car or cars at a reasonably accessible point on its team tracks or on a private track designated by the shipper, free loading time shall expire forty-eight hours (not including Sundays or legal holidays) from the time such car or cars are so placed, and thereafter a demurrage charge of not more than one dollar per car per day or fraction of a day may be assessed and collected on all such cars as have not been tendered to the railroad company with shipping instructions.

RULE VIII.

When any railroad company fails to deliver freights at the depot or to place loaded cars at an accessible place for unloading within forty-eight hours (not including Sundays and legal holidays), computed from 7 o'clock A. M. the day after the arrival of same, the shipper or consignee shall be paid one dollar per day for each day or fraction of a day said delivery is so delayed: Provided, the railroad company may require the payment of freight before delivery.

RULE IX.

(REPEALED. See Laws 1907, c. 217, s. 3.)

RULE X.

(REPEALED.)

(See s. 2632, Revisal 1905.)

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RULE XI.

Whenever the weather during the period of free time is so severe, inclement or rainy that it is impracticable to secure means of removal or loading of freight, or where from the nature of the goods removal or loading would cause injury or damage, such time shall be added to the free period, and no demurrage charges shall be allowed for such additional time. This rule applies to the state of the weather during business hours.

RULE XII.

The commission reserves the right to hear and grant application to suspend the operation of these rules upon complaint of abuse, or whenever justice shall demand this course.

RULE XIII.

LOCAL TRANSFER AND SWITCHING CHARGES.

Railroad companies shall furnish shippers cars for loading, and shall also accept from each other cars loaded at warehouses or side tracks of one road for delivery at side tracks or warehouses on the other road within the space of two miles beyond the starting point. The railroad company furnishing the car and performing the initial movement may charge two and one-half dollars per car.

RULE XIV.

When car is destined to a warehouse on a connecting line which requires switching, the company so receiving and delivering may charge $1.50 additional.

After car is placed for loading, the shipper shall load same within twenty-four hours therefrom, and consignee shall, when car is placed for unloading, unload same within twenty-four hours; otherwise the usual demurrage charges may be made.

RULE XV.

Where a consignee shall give to the delivering carrier notice of his refusal to accept a shipment of freight properly tendered in pursuance of the bill of lading, the delivering carrier shall give to the consignor legal notice of such refusal, and if the consignor fails within three days thereafter to give direction for the disposition of such goods, he shall thenceforth become liable to such carrier for the usual storage charges, to the same extent, and at the same rate, as such charges are now, under like circumstances, by the rules of this commission, imposed upon consignees who neglect or refuse, after notice of arrival, to remove freight of like character.

And where a consignee of freight either in car-loads or less than car-loads shall fail or neglect to remove such freight within six days after the expiration of free time, then the carrier shall, through the agent at point of shipment, so notify the shipper, unless the consignee has signified his acceptance of the property. Said notice may either be served personally or given by mail.

No such notice to the consignor, however, shall be required of a carrier company where goods are shipped in less than car-load lots, unless such goods, or the packages containing the same, or way-bill, shall legibly bear the name and address of the consignor thereof.

A consignee who has once refused to accept a consignment of goods shall not thereafter be entitled to receive the same, except upon the payment of all charges for storage which would otherwise have accrued.

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STANDARD FREIGHT TARIFF—CLASSES.

Distance.	Per 100 Pounds.											Per Bbl	Per 100 Lbs.		Per Ton.		Per Car-load.		
Miles	1	2	3	4	5	6	A	B	C	D	E	F	H	K	L	M	N	O	P*
	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.					
5	12	10	8	6	6	5	5	5	5	4	6	10	6	4	$ 0.60	$ 0.85	$ 9.00	$8.00	$5.00
10	18	13	11	9	8	7	6	6	6	5	8	12	9	5	.70	.95	10.00	9.00	6.50
15	21	16	14	11	9	7½	6½	7	7	6	9	14	11	5½	.75	1.00	11.00	10.00	7.50
20	24	18	16	13	10	8	7	8	8	7	10	16	12	6	.80	1.05	12.00	10.00	8.50
25	27	20	18	14	12	9	8	9	9	8	12	18	14	6½	.90	1.15	14.00	11.00	9.50
30	30	24	20	16	13	10	8	10	10	8	13	20	16	7	1.00	1.25	16.00	12.00	10.50
35	33	26	22	18	14	11	9	11	10	9	14	20	18	7½	1.10	1.35	18.00	14.00	11.50
40	33	26	22	18	14	11	9	11	10½	9	14	21	18	8	1.20	1.35	18.00	14.00	12.00
45	36	28	24	20	15	12	10	12	10½	9	15	21	20	8	1.20	1.45	20.00	16.00	12.60
50	**36**	**28**	**24**	**20**	**15**	**12**	**10**	**12**	**11**	**9**	**15**	**22**	**20**	**8**	**1.20**	**1.45**	**20.00**	**16.00**	**12.00**
55	39	30	26	21	16	12	11	13	11	10	16	22	21	8	1.30	1.55	22.00	17.00	13.00
60	39	30	26	21	16	13	11	13	11½	10	16	23	21	9	1.30	1.55	22.00	17.00	13.00
65	42	32	28	21	17	14	12	14	11½	10	17	23	21	9	1.30	1.60	24.00	17.00	13.00
70	42	32	28	21	17	14	12	14	12	10	17	24	21	9	1.30	1.60	26.00	17.00	14.00
75	44	34	30	22	18	15	13	15	12	10	18	24	22	9½	1.40	1.65	26.00	18.00	14.00
80	44	34	30	22	18	15	13	15	13	11	18	26	22	9½	1.40	1.65	26.00	1800	14.00
85	46	36	31	22	19	15	13	16	13	11	19	26	22	9½	1.40	1.70	28.00	18.00	15.00
90	46	36	31	22	19	15	13	16	13½	11	19	27	22	9½	1.40	1.70	28.00	18.00	15.00
95	48	38	32	24	20	16	14	16	13½	11	20	27	24	10	1.50	1.75	29.00	19.00	15.00
100	**48**	**38**	**32**	**24**	**20**	**16**	**14**	**17**	**14**	**12**	**20**	**28**	**24**	**10**	**1.50**	**1.75**	**29.00**	**19.00**	**16.00**
110	50	40	33	25	20	16	14	17	14	12	20	28	25	10	1.55	1.80	30.00	19.00	16.00
120	52	42	34	25	21	17	15	18	15	13	21	30	25	10½	1.60	1.85	31.00	20.00	17.00
130	54	44	35	26	21	17	15	18	16	13	21	32	26	10½	1.65	1.90	32.00	20.00	18.00
140	56	46	36	26	22	18	16	19	16	14	22	32	26	10½	1.70	1.95	33.00	21.00	18.00
150	**58**	**48**	**37**	**27**	**22**	**18**	**16½**	**19**	**17**	**14**	**22**	**34**	**27**	**11**	**1.75**	**2.00**	**34.00**	**21.00**	**19.00**
160	59	49	39	29	24	19	16½	20	17	15	24	34	29	11	1.80	2.05	34.00	24.00	19.00
170	60	50	41	31	26	20	17	20	18	15	26	36	31	12	1.85	2.10	35.00	25.00	20.00
180	61	51	42	32	28	21	17	21	18	15½	28	36	32	12	1.90	2.10	35.00	26.00	20.00
190	62	52	43	33	29	22	17½	21	19	15½	29	38	33	12	1.90	2.15	37.00	27.00	21.00
200	**63**	**53**	**44**	**34**	**30**	**23**	**17½**	**22**	**19**	**16**	**30**	**38**	**34**	**13**	**1.95**	**2.20**	**38.00**	**28.00**	**21.00**
210	63	53	44	34	30	23	17½	22	20	16	30	40	34	13	1.95	2.20	38.00	28.00	22.00
220	64	54	45	35	31	24	18	23	20	17	31	40	35	13	2.00	2.25	39.00	29.00	22.00
230	64	54	45	35	31	24	18	23	21	17	31	42	35	14	2.00	2.25	39.00	29.00	23.00
240	65	55	45	35	32	25	19	24	21	18	32	42	36	14	2.05	2.30	40.00	30.00	23.00
250	**65**	**55**	**45**	**36**	**32**	**25**	**19**	**24**	**22**	**18**	**32**	**44**	**36**	**14**	**2.05**	**2.30**	**40.00**	**30.00**	**23.00**
260	65	55	46	36	32	25	20	25	23	19	33	45	37	15	2.10	2.35	41.00	31.00	24.00
270	66	56	46	36	33	26	20	25	23	19	33	45	37	15	2.10	2.35	41.00	31.00	24.00

*Class P applies per car 24,000 lbs. on lumber, etc., and per car 25,000 lbs. on other articles taking Class P rating; all excess to be charged proportionately.

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PASSENGER RATES.

Passenger rates are fixed by statute.

Standard passenger rate, 2½ cents per mile.

Under 12 years of age, and over 5 years, one-half of above rates.

Children under 5 years of age, accompanied by any person paying fare, no charge whatever shall be made.

No charge less than 10 cents shall be required.

Independently owned and operated railroad companies whose mileage of road is one hundred miles or less may charge a rate not exceeding 3 cents per mile. Such roads whose mileage is 10 miles or less may charge present rate in effect (February, 1908).

A charge of 15 cents may be added to the fare of any passenger when the same is paid on train, if the ticket might have been purchased within a reasonable time before the departure of the train.

Each passenger shall be entitled to baggage not exceeding in weight 200 pounds.

STANDARD TELEGRAPHIC RATES.

Ten body words or under.....Twenty-five cents.
Over ten body words.....Two cents for each additional word.

JOINT TELEGRAPHIC RATES.

Whenever a message is sent over two or more telegraph lines owned, controlled and operated by separate and distinct corporations or individuals, the joint rate shall not exceed forty cents for such message of ten body words or less, exclusive of date, address and signature, between any two points within the limits of this state, nor more than three cents for each additional word.

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RATES OF FREIGHT ON COTTON SEED AND COTTON SEED HULLS.

PER TON 2,000 POUNDS.

Distance.	C. L.	L. C. L. Packed.		C. L.	L. C. L. Packed.
	Per Ton.	*Per Ton.*		*Per Ton.*	*Per Ton.*
5 miles	$ 0.60	$ 0.75	100 miles	$ 1.25	$ 1.56¼
10 miles	.70	.87½	110 miles	1.30	1.62½
15 miles	.80	1.00	120 miles	1.30	1.62½
20 miles	.80	1.00	130 miles	1.35	1.68¾
25 miles	.90	1.12½	140 miles	1.35	1.68¾
30 miles	.90	1.12½	150 miles	1.40	1.75
35 miles	.95	1.18¾	160 miles	1.40	1.75
40 miles	.95	1.18¾	170 miles	1.45	1.81¼
45 miles	1.00	1.25	180 miles	1.45	1.81¼
50 miles	1.00	1.25	190 miles	1.50	1.87½
55 miles	1.05	1.31¼	200 miles	1.50	1.87½
60 miles	1.10	1.31¼	210 miles	1.55	1.93¾
65 miles	1.10	1.37½	220 miles	1.55	1.93¾
70 miles	1.15	1.37½	230 miles	1.60	2.00
75 miles	1.15	1.43¾	240 miles	1.60	2.00
80 miles	1.15	1.43¾	250 miles	1.65	2.06¼
85 miles	1.20	1.50	260 miles	1.65	2.06¼
90 miles	1.20	1.50	270 miles	1.70	2.12½
95 miles	1.25	1.56¼			

Applicable to all railroads.
Circulars Nos. 9–10.

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FERTILIZER RATES.

C. L. TEN (10) TONS MINIMUM, PER TON 2,000 POUNDS.

Distance.	Per Ton.	Distance.	Per Ton.
5 miles and under	$ 0.60	200 miles and over 190	$ 2.70
10 miles and over 5	.80	210 miles and over 200	2.75
15 miles and over 10	1.00	220 miles and over 210	2.80
20 miles and over 15	1.10	230 miles and over 220	2.85
30 miles and over 20	1.20	240 miles and over 230	2.90
40 miles and over 30	1.30	250 miles and over 240	2.95
50 miles and over 40	1.40	260 miles and over 250	3.00
60 miles and over 50	1.50	270 miles and over 260	3.05
70 miles and over 60	1.60	280 miles and over 270	3.10
80 miles and over 70	1.70	290 miles and over 280	3.15
90 miles and over 80	1.80	300 miles and over 290	3.20
100 miles and over 90	1.90	310 miles and over 300	3.25
101 miles and over 100	2.00	320 miles and over 310	3.30
120 miles and over 110	2.10	330 miles and over 320	3.35
130 miles and over 120	2.20	340 miles and over 330	3.40
140 miles and over 130	2.30	350 miles and over 340	3.45
150 miles and over 140	2.40	360 miles and over 350	3.50
160 miles and over 150	2.50	370 miles and over 360	3.55
170 miles and over 160	2.55	380 miles and over 370	3.60
180 miles and over 170	2.60	390 miles and over 380	3.65
190 miles and over 180	2.65	400 miles and over 390	3.70

On less than car-load shipments rates may be made twenty per cent. higher than above.
Applicable to all railroads in the State.
Circulars Nos. 1-13.

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RATES OF FREIGHT ON COTTON.

IN BALES PER 100 POUNDS.

Distance.	Cents.	Distance.	Cents.
5 miles	9	80 miles	23
10 miles	9	85 miles	24
15 miles	11	90 miles	24
20 miles	13	95 miles	25
25 miles	14	100 miles	25
30 miles	15	110 miles	26
35 miles	16	120 miles	27
40 miles	17	130 miles	28
45 miles	18	140 miles	29
50 miles	19	150 miles	30
55 miles	20	160 miles	31
60 miles	21	170 miles	32
65 miles	22	180 miles	33
70 miles	22	190 miles	34
75 miles	23	200 miles	35

Applicable to all railroads.
Circular No. 18.

FREIGHT RATES ON FIREWOOD.

IN CAR-LOADS, RELEASED, LOADED AND UNLOADED BY SHIPPER, TEN CORDS MINIMUM.

Distance.	Per Cord.	Distance.	Per Cord.
1 to 10 miles	$ .50	30 to 40 miles	$ 0.70
10 to 15 miles	.55	40 to 50 miles	.80
15 to 30 miles	.60		

Applicable to all railroads.

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FREIGHT RATE ON EXCELSIOR.

L. C. L. PER 100 POUNDS.

Distance.	Cents.	Distance.	Cents.
5 miles and under	8	160 miles and over 150	23
10 miles and over 5	8	170 miles and over 160	24
15 miles and over 10	10	180 miles and over 170	25
20 miles and over 15	10	190 miles and over 180	25
25 miles and over 20	11	200 miles and over 190	27
30 miles and over 25	11.5	210 miles and over 200	27
35 miles and over 30	13.5	220 miles and over 210	28
40 miles and over 35	13.5	230 miles and over 220	28
45 miles and over 40	15.5	240 miles and over 230	29
50 miles and over 45	15.5	250 miles and over 240	29
55 miles and over 50	16.5	260 miles and over 250	30
60 miles and over 55	16.5	270 miles and over 260	30
65 miles and over 60	17	280 miles and over 270	31
70 miles and over 65	17	290 miles and over 280	31
75 miles and over 70	17.5	300 miles and over 290	32
80 miles and over 75	17.5	310 miles and over 300	32
85 miles and over 80	18	320 miles and over 310	33
90 miles and over 85	18	330 miles and over 320	33
95 miles and over 90	18.5	340 miles and over 330	34
100 miles and over 95	18.5	350 miles and over 340	34
110 miles and over 100	19	360 miles and over 350	35
120 miles and over 110	19	370 miles and over 360	35
130 miles and over 120	19	380 miles and over 370	36
140 miles and over 130	20	390 miles and over 380	36
150 miles and over 140	20		

Applicable to Southern Railway lines in North Carolina.
Circular No. 25.

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MINIMUM CHARGE FOR SINGLE SHIPMENTS.

Distance.	Cents.	Distance.	Cents.
5 miles or less	15	85 miles	19
10 miles	15	90 miles	19
15 miles	15	95 miles	19
20 miles	15	100 miles	19
25 miles	16	110 miles	20
30 miles	16	120 miles	20
35 miles	16	130 miles	21
40 miles	16	140 miles	21
45 miles	17	150 miles	22
50 miles	17	160 miles	22
55 miles	18	170 miles	23
60 miles	18	180 miles	24
65 miles	18	190 miles	24
70 miles	18	200 miles	25
75 miles	18	210 miles and over	25
80 miles	18		

Applicable to all railroads.
Circular No. 30.

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FREIGHT RATE ON SAND AND LOAM SOIL.

PER CAR-LOAD 40,000 POUNDS MINIMUM, EXCESS IN PROPORTION.

Distance.	Per Car.	Distance.	Per Car.
5 miles	$ 5.00	80 miles	$ 14.00
10 miles	6.50	85 miles	15.00
15 miles	7.50	90 miles	15.00
20 miles	8.50	95 miles	15.00
25 miles	9.50	100 miles	16.00
30 miles	10.50	110 miles	16.00
35 miles	11.50	120 miles	17.00
40 miles	12.00	130 miles	18.00
45 miles	12.00	140 miles	18.00
50 miles	12.00	150 miles	19.00
55 miles	13.00	160 miles	19.00
60 miles	13.00	170 miles	20.00
65 miles	13.00	180 miles	20.00
70 miles	14.00	190 miles	21.00
75 miles	14.00	200 miles	21.00

Applicable to all railroads in this State.
Circular No. 29.
Marl—Ten per cent higher than freight rate on sand and loam soil. Circular No. 121.

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FREIGHT RATE ON ROUGH LOGS.

DOGWOOD, HICKORY, PERSIMMON AND GUMWOOD, PER CAR-LOAD OF 40,000 POUNDS MINIMUM, EXCESS IN PROPORTION.

Distance.	Per Car.	Distance.	Per Car.
10 miles or under	$ 5.00	60 miles and over 50	$ 10.00
20 miles and over 10	6.00	70 miles and over 60	11.00
30 miles and over 20	7.00	80 miles and over 70	12.00
40 miles and over 30	8.00	90 miles and over 80	13.00
50 miles and over 40	9.00	100 miles and over 90	14.00

Applicable to all railroads unless otherwise excepted.
Circular No. 14.

FREIGHT RATE ON ROUGH OAK, POPLAR, PINE, MAPLE, BIRCH AND OTHER HARDWOOD LOGS.

ROUND OR SPLIT, EIGHT FEET AND UNDER IN LENGTH, CAR-LOAD 40,000 POUNDS MINIMUM.

Distance.	Per Car.	Distance.	Per Car.
10 miles and under	$ 6.50	90 miles and over 80	$ 18.50
20 miles and over 10	8.00	100 miles and over 90	20.00
30 miles and over 20	9.50	110 miles and over 100	21.00
40 miles and over 30	11.00	120 miles and over 110	22.00
50 miles and over 40	12.50	130 miles and over 120	23.00
60 miles and over 50	14.00	140 miles and over 130	24.00
70 miles and over 60	15.50	150 miles and over 140	25.00
80 miles and over 70	17.00		

Applicable to all railroads in the State, except Southern Railway. See Circular No. 14 for rates applicable to this road.
Circular No. 32.

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FREIGHT RATE ON BRICK.

CAR-LOAD LOTS, MINIMUM 10,000 BRICK.

Distance.	Per 1,000 Brick.	Distance.	Per 1,000 Brick.
5 miles	$ 0.90	95 miles	$ 1.95
10 miles	1.00	100 miles	2.00
15 miles	1.10	110 miles	2.10
20 miles	1.10	120 miles	2.20
25 miles	1.20	130 miles	2.30
30 miles	1.30	140 miles	2.40
35 miles	1.35	150 miles	2.50
40 miles	1.40	160 miles	2.60
45 miles	1.45	170 miles	2.70
50 miles	1.50	180 miles	2.80
55 miles	1.55	190 miles	2.90
60 miles	1.60	200 miles	3.00
65 miles	1.65	220 miles	3.15
70 miles	1.70	240 miles	3.30
75 miles	1.75	260 miles	3.45
80 miles	1.80	280 miles	3.60
85 miles	1.85	300 miles	3.70
90 miles	1.90		

Authorized to be applied by the Atlantic Coast Line Railroad, Seaboard Air Line Railway and the Southern Railway.

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FREIGHT RATE ON MOLASSES.

IN BARRELS OR HOGSHEADS.

Distance.	Per 100 Pounds.	Distance.	Per 100 Pounds.
5 miles	$ 0.04	100 miles	$ 0.14
10 miles	.05	110 miles	.15
15 miles	.05½	120 miles	.16
20 miles	.06	130 miles	.17
25 miles	.06½	140 miles	.18
30 miles	.07	150 miles	.18
35 miles	.07½	160 miles	.19
40 miles	.08	170 miles	.19
45 miles	.08½	180 miles	.20
50 miles	.09	190 miles	.20
55 miles	.09	200 miles	.20
60 miles	.10	210 miles	.21
65 miles	.10	220 miles	.21
70 miles	.11	230 miles	.21
75 miles	.11	240 miles	.22
80 miles	.12	250 miles	.22
85 miles	.12	260 miles	.22
90 miles	.13	270 miles	.22

Applicable to all railroads, except as otherwise provided.

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CIRCULAR No. 95.

(AS AMENDED.)

JOINT FREIGHT RATES.

Under and by virtue of an amendment at the special session of the general assembly in January, 1908, to chapter 217, Public Laws of 1907, the following railroad companies have been exempted from the provision requiring a discount from the local rates of each road on joint hauls of freight:

Aberdeen and Ashboro Railroad Company.
Aberdeen and Rockfish Railroad Company.
Alma Railway.
Atlantic and Western Railroad Company.
Caldwell and Northern Railroad Company.
Carolina and Northwestern Railway Company.
Carolina Valley Railway Company.
Dover and South Bound Railroad.
Durham and Charlotte Railroad Company.
Durham and South Carolina Railroad Company.
Durham and Southern Railway Company.
East Carolina Railway.
Kinston and Carolina Railroad Company.
Kinston and Snow Hill Railroad.
Lawndale Railroad Company.
Northampton and Hertford Railroad Company.
Raleigh and Southport Railway Company.
Randolph and Cumberland Railway Company.
Raleigh and Charleston Railroad Company.
Red Springs and Bowmore Railroad Company.
Roanoke River Railway Company.
Virginia and Carolina Southern Railway.
Warrenton Railroad Company.
Washington and Vandemere Railroad Company.
Wellington and Powellsville Railroad Company.

Except on joint hauls of fertilizer, a discount of 20 per cent shall be made by each carrier, and on cotton, cotton seed and cotton-seed hulls a discount of 10 per cent shall be made.

By order of the commission.

FRANKLIN MCNEILL,
Chairman.

H. C. BROWN,
Clerk.

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RELATION OF RAILROAD COMPANIES TO FREIGHT TARIFFS.

All rates, classes and commodities are subject to a deduction of twenty-five per cent on all joint shipments, except as provided for by Circular No. 95. (Chap. 217, Laws 1907; c. 126, Laws 1908.)

The railroad companies doing business in the state of North Carolina will be allowed to apply the Freight Tariffs for the transportation of freight in accordance with the following tables:

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ATLANTIC COAST LINE RAILROAD COMPANY.

(Applicable between all Atlantic Coast Line Railroad Stations.)

FREIGHT—Tariff as follows:

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Pounds.		Per Ton 2,000 Pounds.		Per Car of 20,000 Pounds.		
	1	2	3	4	5	6	A	B	C	D	E	F	H	K	L	M	N	O	P
5 miles and under	12	10	8	6	6	5	5	5	5	4	6	10	6	4	$ 0.60	$ 0.85	$ 9.00	$ 8.00	$ 5.00
10 miles	18	13	11	9	8	7	6	6	6	5	8	12	9	5	.70	.95	10.00	9.00	6.50
15 miles	21	16	14	11	9	9	8	8	7	6	9	14	11	5½	.75	1.00	10.00	10.00	7.50
20 miles	24	18	16	13	11	9	8	9	8	7	11	16	13	6	.80	1.05	12.00	10.00	8.50
25 miles	27	20	18	15	13	10	9	10	9	8	13	18	15	6½	.90	1.15	14.00	11.00	9.50
30 miles	30	24	20	18	14	11	9	11	10	8	14	20	18	7	1.00	1.25	16.00	12.00	10.50
35 miles	33	26	22	20	15	12	10	12	10	9	15	20	20	7½	1.10	1.35	18.00	14.00	11.50
40 miles	33	26	22	20	15	12	10	12	10½	9	15	21	20	8	1.10	1.35	18.00	14.00	12.00
45 miles	36	28	24	22	17	13	11	13	10½	9	17	21	22	8	1.20	1.45	20.00	16.00	12.00
50 miles	36	28	24	22	17	13	11	13	11	9	17	22	22	8	1.20	1.45	20.00	16.00	12.00
55 miles	39	30	26	23	18	14	12	14	11½	10	18	22	23	8	1.30	1.55	20.00	17.00	13.00
60 miles	39	30	26	23	18	14	12	14	11½	10	18	23	23	9	1.30	1.55	22.00	17.00	13.00
65 miles	42	32	28	23	19	15	13	15	11½	10	19	23	23	9	1.30	1.60	24.00	17.00	13.00
70 miles	42	32	28	23	19	15	13	15	12	10	19	24	23	9	1.30	1.60	24.00	17.00	14.00
75 miles	44	34	30	24	20	17	13	15	12	10	20	24	24	9½	1.40	1.65	24.00	18.00	14.00
80 miles	44	34	30	24	20	17	13	15	13	11	20	26	24	9½	1.40	1.65	24.00	18.00	14.00
85 miles	45	36	31	24	21	17	13½	15½	13	11	21	26	24	9½	1.40	1.70	24.00	18.00	15.00
90 miles	46	36	31	24	21	17	13½	15½	13½	11	21	27	24	9½	1.40	1.70	25.00	18.00	15.00
100 miles	47	38	32	26	22	18	13½	15½	14	11½	22	28	26	10	1.50	1.75	25.00	19.00	16.00

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110 miles	50	40	33	27	22	18	14	16	14	12	22	28	27	10	1.55	1.80	25.00	19.00	16.00
120 miles	50	42	34	27	23	19	14	16	15	12	23	30	27	10½	1.60	1.85	25.00	20.00	16.75
130 miles	52	44	35	28	23	19	15	17	16	13	23	32	28	10½	1.60	1.90	25.00	20.00	17.00
140 miles	52	46	36	28	24	19½	15	17	16	13	24	32	28	10½	1.60	1.95	25.05	21.00	17.00
150 miles	54	47	37	29	24	20	15½	18	17	14	24	34	29	11	1.65	2.00	25.10	21.00	17.00
160 miles	54	47	39	29	25	20	15½	18	17	14	25	34	29	11	1.65	2.05	25.10	22.00	17.00
170 miles	55	48	40	30	26	20¼	16	19	18	15	26	36	30	12	1.65	2.10	25.15	22.50	17.10
180 miles	55	48	40	30	26	20¼	16	19	18	15	26	36	30	12	1.65	2.10	25.15	22.50	17.10
190 miles	56	49	40½	30½	27	20½	16¼	19¼	18¼	15½	27	38	30½	12	1.65	2.15	25.20	23.00	17.15
200 miles	56	49	40½	30½	27	20½	16¼	19¼	18¼	15½	27	38	30½	12½	1.70	2.18	25.20	23.00	17.15
210 miles	57	50	41	31	28	20¾	16½	19½	18½	16	28	39	31	13	1.70	2.20	25.25	23.50	17.20
220 miles	58	51	42	32	29	21	17	20	19	17	29	40	32	14	1.75	2.25	25.30	24.00	17.25
240 miles	59	52	43	33	30	22	18	21	20	18	30	41	33	15	1.80	2.30	25.40	24.50	17.30
260 miles	60	53	44	34	31	23	19	22	21	19	31	42	34	16	1.85	2.35	25.50	25.00	17.40
280 miles	61	54	45	35	32	24	20	23	22	20	32	43	35	17	1.90	2.40	26.00	25.50	17.50

SPECIAL—Fertilizer, Wilmington to New Bern $1.50 per ton.

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ATLANTIC COAST LINE RAILROAD—Continued.

COMMODITY RATES.

Distance.	Naval Stores, Per 100 Pounds.			Tobacco, Leaf, in Hogsheads or Tierces, Per 100 Pounds.
	Rosin, Tar and Pitch.	Crude Turpentine.	Spirits Turpentine.	
5 miles	4½	4½	5	7
10 miles	4½	4½	5	8
15 miles	5	5	7½	9
20 miles	5¼	5¼	9	13
25 miles	5¼	5¼	9	13
30 miles	5¼	5¼	9	14
35 miles	5½	5½	10	15
40 miles	6	6	10½	17
45 miles	8	8	12½	17
50 miles	8	8	12½	17
55 miles	8¼	8¼	13	18
60 miles	8½	8½	13	18
65 miles	8½	8½	13¼	19
70 miles	8½	8½	14	19
75 miles	8¾	8¾	15	19
80 miles	8¾	8¾	15	19
85 miles	8¾	8¾	15	20
90 miles	9	9	15½	20
100 miles	9	9	15½	20
110 miles	9¼	9¼	15¾	21
120 miles	9½	9½	17	21
130 miles	9½	9½	19	22
140 miles	10	10	19	22
150 miles	10¼	10¼	20	23½
160 miles	10¼	10¼	20	23½
170 miles	10½	10½	21	24
180 miles	10½	10½	21	24
190 miles	11	11	22	24½
200 miles	11	11	22	24½
220 miles	11¼	11¼	22½	25
240 miles	11½	11½	23	25
260 miles	12	12	23½	25½
280 miles	12½	12½	24	26

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SEABOARD AIR LINE RAILWAY.

(Applicable between all Seaboard Air Line Railway Stations.)

FREIGHT—Tariff as follows:

Distance.	In Cents Per Hundred Pounds.												Per Bbl.	Per 100 Lbs.	Per Ton, 2,000 Lbs.		Per Car-load, 20,000 Lbs.		†Per Car-load, 24,000 Lbs.
	1	2	3	4	5	6	A	B	C	D	E	H	F	K	L	M	N	O	P
7 miles and under	12	10	9	8	6	6	6	6	5	5	6	6	10	4	$ 0.70	$ 0.85	$ 9.00	$ 8.00	$ 5.00
12 miles and over 7	18	15	12	10	8	8	7	7	6	6	9	9	12	5	.80	.95	10.00	9.00	6.50
17 miles and over 12	22	18	15	12	9	9	8	8	7	7	9	11	14	6	.90	1.00	12.00	11.00	7.50
22 miles and over 17	26	22	17	14	10	10	8	9	8	8	11	12	16	7	1.00	1.10	13.50	12.00	8.50
27 miles and over 22	29	24	19	16	12	11	9	10	9	8	13	15	18	7	1.05	1.15	15.00	13.00	9.50
32 miles and over 27	32	25	20	18	13	11	10	11	10	9	14	18	20	7	1.10	1.25	16.50	14.00	10.50
37 miles and over 32	34	26	21	20	14	13	11	12	10	9	15	18	20	7½	1.20	1.35	18.00	15.00	11.50
42 miles and over 37	36	27	25	22	14	13	11	13	10½	9	16	20	21	8	1.30	1.45	19.00	16.00	12.00
47 miles and over 42	38	30	26	22	15	14	12	14	10½	10	17	22	21	8½	1.40	1.55	20.00	17.00	12.00
52 miles and over 47	39	32	27	23	15	15	12	15	11	10	18	22	22	9	1.40	1.55	20.50	17.00	12.00
57 miles and over 52	40	32	28	23	16	16	12	16	11	10	18	23	22	9	1.45	1.55	21.00	17.00	13.00
62 miles and over 57	41	33	28	24	16	16	12	16	11½	11	19	23	23	10	1.50	1.60	22.00	17.00	13.00
67 miles and over 62	42	34	29	24	17	17	13	17	11½	11	19	23	23	10	1.50	1.60	24.00	17.50	13.00
72 miles and over 67	43	35	29	24	17	17	13	17	12	11½	20	23	24	11	1.55	1.60	24.00	17.50	14.00
77 miles and over 72	45	37	30	24	18	18	13	17	12	12	20	24	24	11	1.55	1.65	24.00	18.00	14.00
82 miles and over 77	45	39	31	25	18	18	13	18	13	12	20	24	26	11	1.60	1.65	26.00	18.50	14.00
87 miles and over 82	46	40	33	25	19	18	13	18	13	13	21	24	26	12	1.60	1.70	28.00	19.00	15.00
92 miles and over 87	47	41	34	26	19	19	14	18	13½	13	21	26	27	12	1.60	1.75	28.00	19.00	15.00

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SEABOARD AIR LINE RAILWAY—Continued.

Distance.	In Cents Per Hundred Pounds.												Per Bbl.	Per 100 Lbs.	Per Ton 2,000 Lbs.		Per Car-load, 20,000 Lbs.		†Per Car-load 24,000 Lbs.
	1	2	3	4	5	6	A	B	C	D	E	H	F	K	L	M	N	O	P
97 miles and over 92	48	41	34	26	20	19	14	18	13½	13	21	26	27	12	$ 1.65	$ 1.75	$29.00	$19.00	$ 15.00
100 miles and over 97	48	42	35	26	20	19	14	18½	14	13	21	26	28	12	1.65	1.75	29.00	20.00	16.00
110 miles and over 100	50	42	35	27	20	20	14	18½	14	13½	22	27	28	12	1.70	1.80	30.00	20.00	16.00
120 miles and over 110	52	43	35	27	21	20½	15	19	15	13½	22	27	30	12½	1.70	1.90	31.00	20.00	17.00
130 miles and over 120	54	44	36	28	21	20½	15	19	16	13½	23	27	32	12½	1.70	1.90	32.00	20.00	18.00
140 miles and over 130	56	46	36	28	22	21	16	19	16	14	24	28	32	13	1.70	1.95	33.00	21.00	18.00
150 miles and over 140	58	48	37	29	22	21	16½	19	17	14	24	29	34	13	1.75	2.00	34.00	21.00	19.00
160 miles and over 150	59	49	39	30	24	21	16½	20	17	15	25	29	34	13	1.80	2.05	34.00	24.00	19.00
170 miles and over 160	60	50	41	31	26	21	17	20	18	15	26	31	36	13	1.85	2.10	35.00	25.00	20.00
180 miles and over 170	61	51	42	32	28	21	17	21	18	15½	28	32	36	13	1.90	2.10	35.00	26.00	20.00
190 miles and over 180	62	52	43	33	29	22	17½	21	19	15½	29	33	38	13	1.90	2.15	37.00	27.00	21.00
200 miles and over 190	63	53	44	34	30	23	17½	22	19	16	30	34	38	13	1.95	2.20	38.00	28.00	21.00
210 miles and over 200	63	53	44	34	30	23	17½	22	20	17	30	34	40	13	1.95	2.20	38.00	28.00	22.00
220 miles and over 210	64	54	45	35	31	24	18	23	20	17	31	35	40	14	2.00	2.25	39.00	29.00	22.00
230 miles and over 220	64	54	45	35	31	24	18	23	21	18	31	35	42	15	2.00	2.30	39.00	29.00	23.00
240 miles and over 230	65	55	45	35	32	25	19	24	21	18	32	36	42	15	2.05	2.30	40.00	30.00	23.00
250 miles and over 240	65	55	45	36	32	25	19	24	22	19	32	36	44	16	2.05	2.35	40.00	30.00	23.00
260 miles and over 250	65	55	46	36	32	25	20	25	23	19	33	37	45	16	2.10	2.35	41.00	31.00	24.00
270 miles and over 260	66	56	46	36	33	26	20	25	23	19	33	37	45	16	2.10	2.35	41.00	31.00	24.00
280 miles and over 270	68	58	48	38	35	27	21	26	24	20	34	38	48	16	2.10	2.40	42.00	32.00	25.00

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290 miles and over 280	68	58	48	38	35	27	21	26	24	20	34	38	48	16	2.15	2.40	42.00	32.00	25.00
300 miles and over 290	75	65	55	45	37	29	21	26	25	20	38	47	52	17	2.20	2.50	44.00	33.00	26.00
310 miles and over 300	75	65	55	45	37	29	21	26	25	20	38	47	52	17	2.20	2.50	44.00	33.00	26.00
320 miles and over 310	75	65	55	45	37	29	21	26	25	20	38	47	52	17	2.20	2.50	44.00	33.00	26.00
330 miles and over 320	75	65	55	45	37	29	21	26	25	20	38	47	52	17	2.20	2.50	44.00	33.00	26.00
340 miles and over 330	75	65	55	45	37	29	21	26	25	20	38	47	52	17	2.20	2.50	44.00	33.00	26.00
350 miles and over 340	78	68	58	48	40	31	22	28	28	21	41	51	55	17	2.30	2.80	45.00	34.00	27.00
360 miles and over 350	78	68	58	48	40	31	22	28	28	21	41	51	55	17	2.30	2.80	45.00	34.00	27.00
370 miles and over 360	78	68	58	48	40	31	22	28	28	21	41	51	55	17	2.30	2.80	45.00	34.00	27.00
380 miles and over 370	78	68	58	48	40	31	22	28	28	21	41	51	55	17	2.30	2.80	45.00	34.00	27.00

†Class P applies per car 24,000 lbs. lumber, etc., and per car 25,000 lbs. on other articles taking Class P rating; all excess to be charged proportionately.

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SEABOARD AIR LINE RAILWAY—Continued.

COMMODITY RATES.

Distance.	Per Cord.	Per 100 Pounds.			Per 100 Lbs.
			Naval Stores.		
	Firewood, C. L., 10 Cords Minimum.	Molasses, in Barrels or Hogsheads.	Rosin, Pitch, Tar and Crude Turpentine.	Spirits Turpentine.	Tobacco, Leaf, in Hogsheads or Tierces.
7 miles and under	$ 0.50	4	4	8	7
12 miles and over 7	.50	5	4	8	8
17 miles and over 12	.55	5½	5	9	9
22 miles and over 17	.60	6	5	9	13
27 miles and over 22	.60	6½	5½	12	13
32 miles and over 27	.70	7	5½	12	14
37 miles and over 32	.70	7½	5½	12	15
42 miles and over 37	.80	8	5½	12	17
47 miles and over 42	.80	8½	6	12	17
52 miles and over 47	.80	9	6	13	17
57 miles and over 52	1.00	9	6	13	18
62 miles and over 57	1.00	10	6½	14	18
67 miles and over 62	1.10	10	6½	14	19
72 miles and over 67	1.10	11	6½	14	19
77 miles and over 72	1.20	11	7½	15	19
82 miles and over 77	1.20	12	7½	15	19
87 miles and over 82	1.30	12	9	16	20
92 miles and over 87	1.30	13	9	16	20
97 miles and over 92	1.40	14	9	16	20
100 miles and over 97	1.40	14	10	16	20
110 miles and over 100	1.50	15	10	19	21
120 miles and over 110	1.50	16	10	19	21
130 miles and over 120	1.55	17	11	21	22
140 miles and over 130	1.55	18	11	21	22
150 miles and over 140	1.60	18	11	21½	23½
160 miles and over 150	1.60	19	12	22	23½
170 miles and over 160	1.65	19	12	22	24
180 miles and over 170	1.65	20	12½	22½	24
190 miles and over 180	1.70	20	13	23	24½
200 miles and over 190	1.70	20	13	23	24½
210 miles and over 200	1.75	21	13	23	25
220 miles and over 210	1.75	21	13½	23½	25

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SEABOARD AIR LINE RAILWAY—Continued.

COMMODITY RATES.

Distance.	Per Cord.	Per 100 Pounds.			Per 100 Lbs.
			Naval Stores.		
	Firewood, C. L., 10 Cords Minimum.	Molasses, in Barrels or Hogsheads.	Rosin, Pitch, Tar and Crude Turpentine.	Spirits Turpentine.	Tobacco, Leaf, in Hogsheads or Tierces.
230 miles and over 220	$ 1.75	21	13½	23½	25
240 miles and over 230	1.75	22	14	23½	25
250 miles and over 240	1.80	22	14	24	25½
260 miles and over 250	1.80	22	15	25	26
270 miles and over 260	1.80	22	15	25	26
280 miles and over 270	1.80	23	15	25	26
290 miles and over 280		23	16	26	26
300 miles and over 290		24	16	26	26
310 miles and over 300		24	17	27	27
320 miles and over 310		25	17	27	27
330 miles and over 320		25	18	27	27
340 miles and over 330		26	18	28	28
350 miles and over 340		26	18	28	28
360 miles and over 350		27	18	29	29
370 miles and over 360		27	18	30	30
380 miles and over 370		27	18	30	30

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SOUTHERN RAILWAY COMPANY.

FREIGHT TARIFF.

Atlanta and Charlotte Air Line.....Charlotte to Grover.
Atlantic and Yadkin Railway.....Sanford to Mt. Airy.
(Including Branches.)
Charlotte, Columbia and Augusta Division.....Charlotte to S. C. State Line.
Piedmont Division .....Greensboro to Va. State Line.
North Carolina Railroad.....Charlotte to Goldsboro.
Transylvania Railroad .....Hendersonville to Lake Toxaway.
Western North Carolina Division.....Salisbury to Old Fort.
Western North Carolina Division.....Asheville to Paint Rock.
Northwestern North Carolina Division.....Greensboro to Winston.
North Carolina Midland Division.....Winston to Mooresville.
Shall apply Commissioner's Standard Freight Tariff.
Atlantic, Tennessee and Ohio Division.....Charlotte to Statesville.
(May add 10 per cent to Standard Tariff.)
Asheville and Spartanburg Division.....Asheville to Tryon.
(May add 25 per cent to Standard Tariff.)
Carolina Division—See Special Tariff.....Marion to S. C. State Line.
High Point, Randleman, Ashboro and So. Ry.....High Point to Ashboro.
(May add 10 per cent to Standard Tariff.)
Northwestern North Carolina Division.....Winston to Wilkesboro.
(May add 25 per cent to Standard Tariff.) (See Tariff approved.)
Oxford and Henderson Division.....Oxford to Henderson.
(May add 20 per cent to Standard Tariff.)
Oxford and Clarksville Division.....Durham to Va. State Line.
(May add 20 per cent to Standard Tariff.) (See Tariff approved.)
Western North Carolina Division.....Asheville to Murphy.
(May add 25 per cent to Standard Tariff.) (See Tariff approved.)
Old Fort to Asheville (May add 10 per cent to Commissioner's Standard.)
Yadkin Railroad .....Salisbury to Norwood.
(May add 25 per cent to Standard Tariff.) (See Tariff approved.)

Commissioners' Standard Tariff for 6th class will apply on L. C. L. shipments of apples, cabbage, beets, onions, potatoes and turnips on all divisions.

Tariffs approved as follows:

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SOUTHERN RAILWAY—ASHEVILLE AND CRAGGY MOUNTAIN, ASHEVILLE SOUTHERN RAILWAY.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.												Per Bbl.	Per 100 Pounds.		Per Ton 2,000 Pounds.		Per Car-load 20,000 Pounds.		
	1	2	3	4	5	6	A	B	C	D	E	H	F	J	K	L	M	N	O	P
5 miles	13	11	9	7	7	6	6	6	5½	4½	7	7	11	9	4½	66	$ .94	$ 9.90	$ 8.80	$ 5.50
10 miles	18	14	12	10	9	8	7	8	6½	5½	9	10	13	10	5	77	1.05	11.00	9.90	7.15
15 miles	23	18	15	12	10	8	7	8	7½	6½	10	12	15	11	6	83	1.10	12.00	11.00	8.25
20 miles	24	20	18	14	11	9	8	9	9	7½	11	13	18	12	6	88	1.19	12.00	11.00	9.35
25 miles	27	22	20	15	13	10	8	10	10	9	13	15	20	13	6½	99	1.27	15.00	12.10	10.45

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SOUTHERN RAILWAY—CAROLINA AND TENNESSEE SOUTHERN.

BUSHNELL TO FONTANA.

FREIGHT TARIFF.

Distances.	Per 100 Pounds.												Per Bbl.	Per 100 lbs.		Per Ton 2,000 Pounds.		Per Car-load. 20,000 Pounds.		
	1	2	3	4	5	6	A	B	C	D	E	H	F	J	K	L	M	N	O	P
5 miles	15	13	10	8	8	6	6	6	6	5	8	8	12	10	5	$ .75	$1.06	$11.00	$10.00	$ 6.25
10 miles	18	16	14	11	10	9	7	9	7½	6	10	11	15	11	5	.88	1.10	11.00	10.00	8.13
15 miles	23	20	18	14	11	9	8	9	9	7½	11	14	18	12	6	.94	1.20	12.00	12.00	9.38
20 miles	24	21	19	16	13	10	8	10	10	8	13	15	18	13	6	1.00	1.20	12.00	12.00	10.63
25 miles	27	24	21	18	15	11	8	11	11	9	15	18	22	14	6½	1.13	1.40	15.00	13.00	11.88
30 miles	30	24	21	18	15	13	8	13	12	9	15	18	22	15	7	1.20	1.40	16.00	13.00	12.00
35 miles	33	27	23	20	17	14	9	14	12½	10	17	20	25	16	7½	1.30	1.55	18.00	14.00	13.00
40 miles	33	27	23	20	17	14	9	14	13	10	17	20	26	17	8	1.30	1.55	18.00	14.00	13.00
45 miles	36	31	25	22	19	15	10	15	13	10	19	22	26	18	8	1.40	1.65	20.00	16.00	14.00
50 miles	36	31	25	22	19	15	10	15	14	10	19	22	27	19	8	1.40	1.65	20.00	16.00	14.00

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SOUTHERN RAILWAY.

ASHEVILLE TO MURPHY.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Pounds.			Per Ton 2,000 Pounds.		Per Car-load. 20,000 Pounds.		
	1	2	3	4	5	6	A	B	C	D	E	F	H	J	K	L	M	N	O	P
5 miles and under	15	13	10	8	8	6	6	6	6	5	8	12	8	10	5	$ 0.75	$ 1.06	$11.00	$10.00	$ 6.25
10 miles	18	16	14	11	10	9	7	9	7½	6	10	15	11	11	5	0.88	1.10	11.00	10.00	8.13
15 miles	23	20	18	14	11	9	8	9	9	7½	11	18	14	12	6	0.94	1.20	12.00	12.00	9.38
20 miles	24	21	19	16	13	10	8	10	10	8	13	18	15	13	6	1.00	1.20	12.00	12.00	10.63
25 miles	27	24	21	18	15	11	8	11	11	9	15	22	18	14	6½	1.13	1.40	15.00	13.00	11.88
30 miles	30	24	21	18	15	13	8	13	12	9	15	22	18	15	7	1.20	1.40	16.00	13.00	12.00
35 miles	33	27	23	20	17	14	9	14	12½	10	17	25	20	16	7½	1.30	1.55	18.00	14.00	13.00
40 miles	33	27	23	20	17	14	9	14	13	10	17	26	20	17	8	1.30	1.55	18.00	14.00	13.00
45 miles	36	31	25	22	19	15	10	15	13	10	19	26	22	18	8	1.40	1.65	20.00	16.00	14.00
50 miles	36	31	25	22	19	15	10	15	14	10	19	27	22	19	8	1.40	1.65	20.00	16.00	14.00
55 miles	39	34	27	24	20	16	11	16	14	11	20	28	24	20	8	1.50	1.80	22.00	17.00	15.00
60 miles	39	34	27	24	20	16	11	16	14½	11	20	29	24	20	9	1.50	1.80	22.00	17.00	15.00
65 miles	43	37	29	26	21	18	12	16	14½	11	21	29	26	21	9	1.60	1.90	24.00	17.00	16.00
70 miles	43	37	29	26	21	18	12	16	15	11	21	30	26	21	9	1.60	1.90	24.00	17.00	16.00
75 miles	46	40	31	28	23	19	13	17	15	12	23	30	28	22	9½	1.70	2.00	26.00	18.00	17.00
80 miles	46	40	31	28	23	19	13	17	16	12	23	31	28	22	9½	1.70	2.00	26.00	18.00	17.00
85 miles	49	43	33	28	24	19	13	17	16	12	24	32	28	23	9½	1.75	2.13	28.00	19.00	18.00
90 miles	49	43	33	28	24	19	13	17	17	12	24	33	28	23	9½	1.75	2.13	28.00	19.00	18.00

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ASHEVILLE TO MURPHY—Continued.

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Pounds.			Per Ton 2,000 Pounds.		Per Car-load, 20,000 Pounds.		
	1	2	3	4	5	6	A	B	C	D	E	F	H	J	K	L	M	N	O	P
95 miles	52	45	35	30	25	20	14	18	17	13	25	34	30	23½	10	$ 1.85	$ 2.19	$29.00	$20.00	$ 18.50
100 miles	52	45	35	30	25	20	14	18	17½	13	25	35	30	23½	10	1.85	2.19	29.00	20.00	18.50
110 miles	55	47	38	31	25	20	14	19	17½	13	25	35	31	24	10½	1.90	2.25	30.00	21.00	19.00
120 miles	58	49	40	31	26	21	15	20	19	14	26	36	31	24	11	1.90	2.31	31.00	22.00	19.50
130 miles	60	51	42	33	26	21	15	21	20	14	26	36	33	24½	11½	1.95	2.38	32.00	23.00	20.00
140 miles	62	53	44	33	28	22	16	22	20	15	28	38	33	24½	12	1.95	2.44	33.00	24.00	20.50
150 miles	64	55	45	34	28	23	16½	22	21	15	28	38	34	25	12½	2.00	2.50	34.00	25.00	21.00
160 miles	66	56	46	36	30	23	16½	23	21	16	30	40	36	25	13	2.00	2.56	34.00	26.00	21.50
170 miles	67	57	47	39	33	24	17	23	22	16	33	40	39	26	13	2.05	2.63	35.00	26.00	22.00
180 miles	68	58	48	40	34	24	17	24	22½	17	34	42	40	26	13½	2.05	2.63	35.00	27.00	22.50
190 miles	69	59	49	41	35	25	17½	24	23	17	35	42	40	27	13½	2.10	2.69	37.00	27.00	23.00
200 miles	70	60	50	43	35	25	17½	25	24	18	35	44	43	27	14	2.10	2.75	38.00	28.00	23.50
210 miles	71	61	52	43	36	26	17½	25	24	18	36	44	43	28	14	2.15	2.75	38.00	28.00	24.00
220 miles	72	62	54	44	36	27	18	26	25	19	36	45	44	29	14½	2.15	2.81	39.00	29.00	24.50
230 miles	73	63	55	44	37	28	18	26	25	19	37	45	44	30	15	2.20	2.81	39.00	30.00	24.50
240 miles	74	64	56	44	37	29	19	27	26	20	37	48	45	30	15½	2.25	2.88	40.00	31.00	25.00
250 miles	75	65	56	45	38	30	20	27	26	20	38	48	45	33	16	2.30	2.88	40.00	32.00	25.00
260 miles	78	67	58	46	40	31	22	29	27	21	39	50	46	34	18	2.50	2.90	43.00	35.00	28.00
270 miles	80	68	60	47	41	33	23	30	28	22	41	52	47	35	19	2.63	2.94	45.00	38.00	30.00

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SOUTHERN RAILWAY.

CHARLOTTE TO STATESVILLE.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Pounds.			Per Ton 2,000 Lbs.		Per Car-load. 20,000 Lbs.		
	1	2	3	4	5	6	A	B	C	D	E	F	H	J	K	L	M	N	O	P
5 miles and under	13	11	9	7	7	6	5	6	5½	4½	7	11	7	10	4	$ 0.66	$ 0.90	$ 9.00	$ 8.00	$ 5.50
10 miles	18	14	12	10	9	8	7	8	6½	5½	9	13	10	11	5	.77	.95	10.00	9.00	6.50
15 miles	21	16	14	12	10	8	7	8	7½	6	10	15	12	12	6	.83	1.00	12.00	11.00	7.50
20 miles	24	18	16	14	11	9	8	9	9	7	11	18	13	13	6½	.88	1.05	13.00	11.00	8.50
25 miles	27	20	18	15	13	10	9	10	10	8	13	20	15	14	7	.90	1.15	15.00	12.10	9.50
30 miles	30	24	20	17	14	11	9	11	11	8	14	22	17	15	7½	1.00	1.25	16.00	13.20	10.50
35 miles	33	26	22	18	15	12	10	12	11	9	15	22	18	16	8	1.10	1.35	18.00	14.00	11.50
40 miles	33	26	24	19	15	12	10	12	11½	9	15	23	19	17	9	1.10	1.35	18.00	14.50	12.00
45 miles	36	28	25	20	17	13	11	13	11½	9	17	23	20	18	9	1.20	1.45	20.00	16.00	12.00

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SOUTHERN RAILWAY—HIGH POINT, RANDLEMAN, ASHBORO AND SOUTHERN.
HIGH POINT TO ASHBORO.

SOUTHERN RAILWAY—STATE UNIVERSITY RAILROAD.
UNIVERSITY TO CHAPEL HILL.

SOUTHERN RAILWAY—YADKIN RAILROAD.
SALISBURY TO NORWOOD.

SOUTHERN RAILWAY—CAROLINA DIVISION.
MARION TO SOUTH CAROLINA STATE LINE—BILTMORE TO TRYON—HENDERSONVILLE TO LAKE TOXAWAY.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.												Per Bbl.	Per 100 Lbs.		Per Ton 2,000 Pounds.		Per Car-load 20,000 Pounds.		
	1	2	3	4	5	6	A	B	C	D	E	H	F	J	K	L	M	N	O	P
5 miles and under	12	10	8	6	6	5	5	5	5	4	6	6	10	7	4	$ .60	$ .85	$ 9.00	$ 8.00	$ 5.00
10 miles	18	13	11	9	8	7	6	6	6	5	8	9	12	8	5	.70	.95	10.00	9.00	6.50
15 miles	21	16	14	11	9	7½	6½	7	7	6	9	11	14	9	5½	.75	1.00	11.00	10.00	7.50
20 miles	24	18	16	13	10	8	7	8	8	7	10	12	16	10	6	.80	1.05	12.00	10.00	8.50
25 miles	27	20	18	14	12	9	8	9	9	8	12	14	18	11	6½	.90	1.15	14.00	11.00	9.50
30 miles	30	24	20	16	13	10	8	10	10	8	13	16	20	12	7	1.00	1.25	16.00	12.00	10.50
35 miles	33	26	22	18	14	11	9	11	10	9	14	18	20	13	7½	1.10	1.35	18.00	14.00	11.50
40 miles	33	26	22	18	14	11	9	11	10½	9	14	18	21	13	8	1.10	1.35	18.00	14.00	12.00
45 miles	36	28	24	20	15	12	10	12	10½	9	15	20	21	15	8	1.20	1.45	20.00	16.00	12.00
50 miles	36	28	24	20	15	12	10	12	11	9	15	20	22	15	8	1.20	1.45	20.00	16.00	12.00
55 miles	39	30	26	21	16	12	11	13	11	10	16	21	22	16	8	1.30	1.55	22.00	17.00	13.00
60 miles	39	30	26	21	16	13	11	13	11½	10	16	21	23	16	9	1.30	1.55	22.00	17.00	13.00
65 miles	42	32	28	21	17	14	12	14	11½	10	17	21	23	17	9	1.30	1.60	24.00	17.00	13.00
70 miles	42	32	28	21	17	14	12	14	12	10	17	21	24	17	9	1.30	1.60	24.00	17.00	14.00

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75 miles	44	34	30	22	18	15	13	15	12	10	18	22	24	18	9½	1.40	1.65	26.00	18.00	14.00
80 miles	44	34	30	22	18	15	13	15	13	11	18	22	26	18	9½	1.40	1.65	26.00	18.00	14.00
85 miles	46	36	31	22	19	15	13	16	13	11	19	22	26	19	9½	1.40	1.70	28.00	18.00	15.00
90 miles	46	36	31	22	19	15	14	16	13½	11	19	22	27	19	9½	1.40	1.70	28.00	18.00	15.00
95 miles	48	38	32	24	20	16	14	16	13½	11	20	24	27	20	10	1.50	1.75	29.00	19.00	15.00
100 miles	48	38	32	24	20	16	14	17	14	12	20	24	28	20	10	1.50	1.75	29.00	19.00	16.00
110 miles	50	40	33	25	20	16	14	17	14	12	20	25	28	21	10	1.55	1.80	30.00	19.00	16.00
120 miles	52	42	34	25	21	17	15	18	15	13	21	25	30	22	10½	1.60	1.85	31.00	20.00	17.00
130 miles	54	44	35	26	21	17	15	18	16	13	21	26	32	23	10½	1.65	1.90	32.00	20.00	18.00
140 miles	56	46	36	26	22	18	16	19	16	14	22	26	32	23	10½	1.70	1.95	33.00	21.00	18.00
150 miles	58	48	37	27	22	18	16½	19	17	14	22	27	34	23½	11	1.75	2.00	34.00	21.00	19.00
160 miles	59	49	39	29	24	19	16½	20	17	15	24	29	34	23½	11	1.80	2.05	34.00	24.00	19.00
170 miles	60	50	41	31	26	20	17	20	18	15	26	31	36	24	12	1.85	2.10	35.00	25.00	20.00
180 miles	61	51	42	32	28	21	17	21	18	15½	28	32	36	24	12	1.90	2.10	35.00	26.00	20.00
190 miles	62	52	43	33	29	22	17½	21	19	15½	29	33	38	24½	12	1.90	2.15	37.00	27.00	21.00
200 miles	63	53	44	34	30	23	17½	22	19	16	30	34	38	24½	13	1.95	2.20	38.00	28.00	21.00
210 miles	63	53	44	34	30	23	17½	22	20	16	30	34	40	24½	13	1.95	2.20	38.00	28.00	22.00
220 miles	64	54	45	35	31	24	18	23	20	17	31	35	40	25	13	2.00	2.25	39.00	29.00	22.00
230 miles	64	54	45	35	31	24	18	23	21	17	31	35	42	25	14	2.00	2.25	39.00	29.00	23.00
240 miles	65	55	45	35	32	25	19	24	21	18	32	36	42	25½	14	2.05	2.30	40.00	30.00	23.00
250 miles	65	55	45	36	32	25	19	24	22	18	32	36	44	25½	14	2.05	2.30	40.00	30.00	23.00
260 miles	65	55	46	36	32	25	20	25	23	19	33	37	45	26	15	2.10	2.35	41.00	31.00	24.00
270 miles	66	56	46	36	33	26	20	25	23	19	33	37	45	26	15	2.10	2.35	41.00	31.00	24.00
280 miles	67	57	47	37	34	27	21	26	24	20	34	37	48	27	16	2.15	2.40	42.00	32.00	25.00
290 miles	68	58	48	38	35	28	22	27	25	21	35	38	50	28	17	2.20	2.50	43.00	33.00	26.00

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SOUTHERN RAILWAY—Continued.

OXFORD TO HENDERSON, DURHAM TO VIRGINIA STATE LINE.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Pounds.			Per Ton 2,000 Pounds.		Per Car-load 20,000 Pounds.		
	1	2	3	4	5	6	A	B	C	D	E	F	H	J	K	L	M	N	O	P
5 miles and under	14	12	10	7	6	5	5	5	6	5	6	12	7	9	4½	$ 0.70	$ 0.85	$10.00	$ 9.00	$ 6.00
10 miles	18	14	12	10	8	7	7	7	7	6	8	14	10	11	5	.75	.95	11.00	10.00	7.50
15 miles	21	17	15	12	10	8	8	9	8	7	10	15	12	12	5½	.90	1.05	12.00	11.00	9.00
20 miles	24	20	17	14	11	9	8	10	9	7½	11	16	14	14	6	.96	1.26	13.00	12.00	10.00
25 miles	27	22	18	15	12	10	10	11	10	8	12	18	15	15	7½	1.08	1.38	15.00	13.20	11.00
30 miles	30	24	20	17	13	12	10	12	11	8	13	20	17	16	8½	1.20	1.50	16.00	14.40	11.50
35 miles	34	28	23	19	15	13	11	13	12	9	15	24	19	18	9	1.32	1.55	18.00	15.00	11.70
40 miles	34	28	23	19	15	13	11	13	12½	9	15	24	19	18	9	1.32	1.55	18.00	15.00	12.00
45 miles	37	30	25	22	17	14	12	14	12½	9	17	25	22	19	9	1.44	1.60	20.00	16.00	12.00
50 miles	37	30	25	22	17	14	12	14	13	9	17	26	22	19	9	1.44	1.60	20.00	16.00	12.00

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SOUTHERN RAILWAY—Continued.

STATESVILLE TO TAYLORSVILLE.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Pounds.			Per Ton 2,000 Pounds.		Per Car-load 20,000 Pounds.		
	1	2	3	4	5	6	A	B	C	D	E	F	H	J	K	L	M	N	O	P
5 miles	15	12	10	8	6	5	5	5	5	5	6	10	8	7	5	$ 0.75	$ 0.90	$ 8.00	$ 7.00	$ 6.00
10 miles	18	17	15	12	10	9	6	9	8	6	10	14	12	10	5	.85	1.00	10.00	9.00	7.50
15 miles	21	19	17	14	12	11	7	10	9	7	12	16	14	11	5½	.95	1.10	11.00	10.00	9.00
20 miles	23	21	19	16	13	12	8	11	10	8	13	18	16	12	6	1.00	1.20	12.00	12.00	10.00

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SOUTHERN RAILWAY—Continued.

WINSTON TO WILKESBORO.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Pounds.			Per Ton 2,000 Pounds.		Per Car-load 20,000 Pounds.		
	1	2	3	4	5	6	A	B	C	D	E	F	H	J	K	L	M	N	O	P
5 miles and under	12	10	8	6	6	5	5	5	5	4	6	10	6	7	4	$ 0.60	$ 0.85	$ 9.00	$ 8.00	$ 6.00
10 miles	18	13	11	9	8	7	6	7	7	5	8	14	9	8	5	.70	.95	10.00	9.00	7.00
15 miles	21	16	14	11	9	7½	6½	7½	7½	6	9	15	11	9	5½	.75	1.00	11.00	10.00	8.00
20 miles	24	18	16	13	10	8	7	8	8	7	10	16	12	10	6	.80	1.05	12.00	10.00	9.00
25 miles	27	20	18	14	12	9	8	9	9	8	12	18	14	11	6½	.90	1.15	14.00	11.00	10.00
30 miles	30	24	20	16	13	10	8	10	10	8	13	20	16	12	7	1.00	1.25	16.00	12.00	11.00
35 miles	33	26	22	18	14	11	9	11	11	9	14	22	18	13	7½	1.10	1.35	18.00	14.00	12.00
40 miles	33	26	22	18	14	11	9	11	11	9	14	22	18	13	8	1.10	1.35	18.00	14.00	12.00
45 miles	36	28	24	20	15	12	10	12	12	10	15	24	20	15	8	1.20	1.45	20.00	16.00	13.00
50 miles	36	28	24	20	15	12	10	12	12	10	15	24	20	15	8	1.20	1.45	20.00	16.00	13.00
55 miles	39	30	26	21	16	13	11	13	13	11	16	26	21	16	8½	1.30	1.55	22.00	17.00	14.00
60 miles	39	30	26	21	16	13	11	13	13	11	16	26	21	16	9	1.30	1.55	22.00	17.00	14.00
65 miles	42	32	28	21	17	14	12	14	14	11½	17	28	21	17	9	1.30	1.60	24.00	17.00	15.00
70 miles	42	32	28	21	17	14	12	14	14	11½	17	28	21	17	9	1.30	1.60	24.00	17.00	15.00
75 miles	44	34	30	22	18	15	13	15	15	11½	18	30	22	18	9½	1.40	1.65	26.00	18.00	16.00
80 miles	44	34	30	22	18	15	13	15	15	11½	18	30	22	18	9½	1.40	1.65	26.00	18.00	16.00
85 miles	46	36	31	22	19	15	13	16	15	12½	19	30	22	19	9½	1.40	1.70	28.00	18.00	16.00
90 miles	46	36	31	22	19	15	13	16	15	12½	19	30	22	19	9½	1.40	1.70	28.00	18.00	16.00
95 miles	48	38	32	24	20	16	14	16	16	12½	20	32	24	20	10	1.50	1.75	29.00	19.00	17.00
100 miles	48	38	32	24	20	16	14	17	16	12½	20	32	24	20	10	1.50	1.75	29.00	19.00	17.00
110 miles	50	40	33	25	20	16	14	17	16	13	20	32	25	21	10	1.55	1.80	30.00	19.00	17.00

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ABERDEEN AND ASHBORO RAILROAD COMPANY.

FREIGHT TARIFF—Standard.

ABERDEEN AND ROCKFISH RAILROAD COMPANY.

FREIGHT TARIFF—Standard, except lumber, 3 cents per 100 feet from all stations.

Wood—Car-load, 10 Cords Minimum—To distilling plants at any station located on line of road, for the purpose of extracting turpentine, tar and oil, 50 cents per cord for any distance.

ALMA LUMBER CO. R. R.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Lbs.		Per Ton.		Per Car-Load.		
	1	2	3	4	5	6	A	B	C	D	E	F	H	K	L	M	N	O	P
	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.					
5 miles and under	14.5	12	9.5	7.5	7.5	6	6	6	6	5	7	12	7.5	5	$0.72	$1.02	$10.80	$ 9.60	$ 6.00
10 miles and over 5 miles	21.5	15.5	13.5	10	9.5	8.5	7.5	7.5	7.5	6	9.5	15	10.5	6	0.84	1.14	12.00	10.80	7.80
15 miles and over 10 miles	25	19	16.5	13	11	9	8	8.5	8.5	7	11	17	13	6.5	0.90	1.20	13.20	12.00	9.00

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ATLANTIC AND WESTERN RAILROAD COMPANY.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Pounds.		Per Ton.		Per Car-load.		
	1	2	3	4	5	6	A	B	C	D	E	F	H	K	L	M	N	O	P
	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.			
5 miles and under	12	10	8	6	6	5	5	5	5	4	6	10	6	4	60	85	$ 9.00	$ 8.00	$ 6.00
10 miles and over 5	18	13	11	9	8	7	6	6	6	5	8	12	9	5	70	95	10.00	9.00	9.00

BEE TREE RAILROAD COMPANY.

FREIGHT TARIFF.

Tan Bark—4½ cents per 100 pounds between Bee Tree and all stations.
Lumber, Logs, Telephone and Telegraph Poles, 4 cents per 100 between Bee Tree and all Stations.
Extract and Pulp Wood, 50 cents per Cord.

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CALDWELL AND NORTHERN RAILROAD AND CAROLINA AND NORTHWESTERN RAILWAY.

FREIGHT—Tariff as follows:

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Pounds.			Per Ton 2,000 Lbs.		Per Car-load.			Brick, Common, C. L. 25,000 lbs. minimum; L. C. L. 25 per cent. higher than C. L.	Firewood, C. L. 10 Cords minimum, per Cord.	Rough Logs, viz.: Dogwood, Hickory, etc., per car 40,000 lbs. minimum, under 8 feet, all kinds.	Excelsior, pressed in bales, per car 20,000 lbs. Excess in proportion.
	1	2	3	4	5	6	A	B	C	D	E	F	H	J	K	L	M	N 20,000 Lbs.	O 20,000 Lbs.	P 24,000 Lbs.				
5 miles and under	12	11	10	9	8	7	7	7	7	6	8	12	7	5	5	$.60	$.90	$10.00	$8.50	$ 6.00	$ 4.50	$0.50	$ 6.50	$ 9.00
10 miles and over 5 miles	18	13	12	10	9	8	8	8	8	7	9	16	10	9	6	.70	1.00	11.00	9.00	7.50	5.00	.50	7.50	10.00
15 miles and over 10 miles	21	18	16	14	11	10	9	10	9	8	11	17	14	11	7	.75	1.10	12.00	10.00	8.00	5.50	.55	8.00	11.00
20 miles and over 15 miles	25	22	19	17	13	12	10	12	9	8	13	18	17	12	8	.80	1.15	13.00	11.00	8.50	6.00	.60	8.50	12.00
25 miles and over 20 miles	29	26	23	21	15	14	11	14	10	9	15	19	21	13	9	.90	1.23	14.00	12.00	9.50	6.50	.60	9.00	13.00
30 miles and over 25 miles	33	30	26	24	17	16	12	16	10	9	17	20	24	14	9	1.00	1.30	16.00	12.00	10.50	7.00	.60	9.50	14.00
35 miles and over 30 miles	35	33	28	26	18	17	13	18	11	10	19	22	27	15	9½	1.10	1.40	18.00	14.00	11.50	7.50	.70	10.00	15.00
40 miles and over 35 miles	37	33	29	27	19	18	13	18	11	10	19	22	27	16	9½	1.20	1.45	18.00	14.00	12.00	8.00	.70	10.50	16.00
45 miles and over 40 miles	39	36	32	29	21	19	14	19	12	11	21	24	29	17	10	1.20	1.60	20.00	16.00	12.00	8.50	.80	11.00	17.00
50 miles and over 45 miles	41	36	32	29	21	19	14	19	12	11	21	24	29	18	10	1.20	1.60	20.00	16.00	12.00	9.00	.80	11.50	18.00
55 miles and over 50 miles	42	39	33	30	22	20	14½	19½	13	12	22	26	30	19	10½	1.30	1.65	22.00	17.00	13.00	9.50	.85	12.00	19.00
60 miles and over 55 miles	44	39	33	30	22	20	14½	19½	13	12	22	26	30	20	10½	1.30	1.70	22.00	17.00	13.00	10.00	.85	12.50	19.50
65 miles and over 60 miles	45	42	34	31	23	20½	15	20	14	13	23	28	31	20	11	1.30	1.75	24.00	17.00	13.00	10.50	.90	13.00	19.50
70 miles and over 65 miles	47	42	34	31	23	20½	15	20	14	13	23	28	31	20	11	1.30	1.80	26.00	17.00	14.00	11.00	.90	13.50	20.00
75 miles and over 70 miles	48	45	35	32	24	21	15½	20½	15	13½	24	30	32	21	11½	1.40	1.85	26.00	18.00	14.00	11.00	.95	14.00	20.00

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ATLANTIC AND WESTERN RAILROAD COMPANY.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Pounds.		Per Ton.		Per Car-load.		
	1	2	3	4	5	6	A	B	C	D	E	F	H	K	L	M	N	O	P
	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.			
5 miles and under	12	10	8	6	6	5	5	5	5	4	6	10	6	4	60	85	$ 9.00	$ 8.00	$ 6.00
10 miles and over 5	18	13	11	9	8	7	6	6	6	5	8	12	9	5	70	95	10.00	9.00	9.00

BEE TREE RAILROAD COMPANY.

FREIGHT TARIFF.

Tan Bark—4½ cents per 100 pounds between Bee Tree and all stations.
Lumber, Logs, Telephone and Telegraph Poles, 4 cents per 100 between Bee Tree and all Stations.
Extract and Pulp Wood, 50 cents per Cord.

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CALDWELL AND NORTHERN RAILROAD AND CAROLINA AND NORTHWESTERN RAILWAY.

FREIGHT—Tariff as follows:

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Pounds.			Per Ton 2,000 Lbs.		Per Car-load.			Brick, Common, C. L. 25,000 lbs. minimum; L. C. L. 25 per cent. higher than C. L.	Firewood, C. L. 10 Cords minimum, per Cord.	Rough Logs, viz.: Dogwood, Hickory, etc., per car 40,000 lbs. minimum, under 8 feet, all kinds.	Excelsior, pressed in bales, per car 20,000 lbs. Excess in proportion.
	1	2	3	4	5	6	A	B	C	D	E	F	H	J	K	L	M	N 20,000 Lbs.	O 20,000 Lbs.	P 24,000 Lbs.				
5 miles and under	12	11	10	9	8	7	7	7	7	6	8	12	7	5	5	$.60	$.90	$10.00	$8.50	$ 6.00	$ 4.50	$0.50	$ 6.50	$ 9.00
10 miles and over 5 miles	18	13	12	10	9	8	8	8	8	7	9	16	10	9	6	.70	1.00	11.00	9.00	7.50	5.00	.50	7.50	10.00
15 miles and over 10 miles	21	18	16	14	11	10	9	10	9	8	11	17	14	11	7	.75	1.10	12.00	10.00	8.00	5.50	.55	8.00	11.00
20 miles and over 15 miles	25	22	19	17	13	12	10	12	9	8	13	18	17	12	8	.80	1.15	13.00	11.00	8.50	6.00	.60	8.50	12.00
25 miles and over 20 miles	29	26	23	21	15	14	11	14	10	9	15	19	21	13	9	.90	1.23	14.00	12.00	9.50	6.50	.60	9.00	13.00
30 miles and over 25 miles	33	30	26	24	17	16	12	16	10	9	17	20	24	14	9	1.00	1.30	16.00	12.00	10.50	7.00	.60	9.50	14.00
35 miles and over 30 miles	35	33	28	26	18	17	13	18	11	10	19	22	27	15	9½	1.10	1.40	18.00	14.00	11.50	7.50	.70	10.00	15.00
40 miles and over 35 miles	37	33	29	27	19	18	13	18	11	10	19	22	27	16	9½	1.20	1.45	18.00	14.00	12.00	8.00	.70	10.50	16.00
45 miles and over 40 miles	39	36	32	29	21	19	14	19	12	11	21	24	29	17	10	1.20	1.60	20.00	16.00	12.00	8.50	.80	11.00	17.00
50 miles and over 45 miles	41	36	32	29	21	19	14	19	12	11	21	24	29	18	10	1.20	1.60	20.00	16.00	12.00	9.00	.80	11.50	18.00
55 miles and over 50 miles	42	39	33	30	22	20	14½	19½	13	12	22	26	30	19	10½	1.30	1.65	22.00	17.00	13.00	9.50	.85	12.00	19.00
60 miles and over 55 miles	44	39	33	30	22	20	14½	19½	13	12	22	26	30	20	10½	1.30	1.70	22.00	17.00	13.00	10.00	.85	12.50	19.50
65 miles and over 60 miles	45	42	34	31	23	20½	15	20	14	13	23	28	31	20	11	1.30	1.75	24.00	17.00	13.00	10.50	.90	13.00	19.50
70 miles and over 65 miles	47	42	34	31	23	20½	15	20	14	13	23	28	31	20	11	1.30	1.80	26.00	17.00	14.00	11.00	.90	13.50	20.00
75 miles and over 70 miles	48	45	35	32	24	21	15½	20½	15	13½	24	30	32	21	11½	1.40	1.85	26.00	18.00	14.00	11.00	.95	14.00	20.00

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CALDWELL AND NORTHERN RAILROAD AND CAROLINA NORTHWESTERN RAILWAY—Continued.

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Pounds.			Per Ton 2,000 Lbs.		Per Car-load.			Brick, Common, C. L. 25,000 lbs. minimum; L. C. L. 25 per cent. higher than C. L.	Firewood, C. L. 10 Cords minimum, per Cord.	Rough Logs, viz.: Dogwood, Hickory, etc., per car 40,000 lbs. minimum, under 8 feet, all kinds.	Excelsior, pressed in bales, per car 20,000 lbs. Excess in proportion.
	1	2	3	4	5	6	A	B	C	D	E	F	H	J	K	L	M	N 20,000 Lbs.	O 20,000 Lbs.	P 24,000 Lbs.				
80 miles and over 75 miles	50	45	35	32	24	21	15½	20½	15	13½	24	30	32	22	11½	1.40	1.90	26.00	18.00	14.00	$ 11.00	$ .95	$ 14.00	$ 20.50
85 miles and over 80 miles	51	46	36	33	25	21½	16	20¾	16	14	25	32	33	22	11½	1.40	1.95	28.00	18.00	15.00	11.50	1.00	14.50	20.50
90 miles and over 85 miles	53	46	36	33	25	21½	16	20¾	16	14	25	32	33	23	11½	1.40	2.00	28.00	18.00	15.00	11.50	1.00	15.00	21.00
95 miles and over 90 miles	54	47	37	34	26	22	16¼	21	17	14½	26	34	34	24	11¾	1.50	2.05	29.00	19.00	15.00	11.50	1.05	15.00	21.00
100 miles and over 95 miles	55	47	37	34	26	22	16¼	21	17	14½	26	34	34	25	11¾	1.50	2.10	29.00	19.00	16.00	12.00	1.05	15.50	21.50
110 miles and over 100 miles	57	48	38	35	27	22½	16½	21¼	18	14¾	27	36	35	26	12	1.55	2.15	30.00	20.00	16.50	12.00	1.10	16.00	21.50

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CAROLINA, CLINCHFIELD AND OHIO RAILWAY.

TABLE OF CLASS RATES.

Distance.	Per Hundred Pounds.												Per Bbl.	Per 100 Lbs.	Per Ton, 2,000 lbs.		Per Car of 20,000 lbs., excess in proportion.		Per Car of 25,000 lbs., excess in proportion.
	1	2	3	4	5	6	A	B	C	D	E	H	F	K	L	M	N	O	P
7 miles and under	18	15	12	9	9	8	8	8	7½	6	9	15	15	6	$.90	$1.28	$13.50	$12.00	$ 7.50
12 miles and over 7	27	20	17	14	12	11	9	9	9	7½	12	20	18	7½	1.05	1.43	15.00	13.50	9.75
17 miles and over 12	32	24	21	17	14	11	10	11	10½	9	13½	24	21	8¼	1.13	1.50	16.50	15.00	11.25
22 miles and over 17	36	27	24	20	15	12	11	12	12	10½	15	27	24	9	1.20	1.58	18.00	15.00	12.75
27 miles and over 22	41	30	27	21	18	14	12	14	13½	12	18	30	27	9¾	1.35	1.73	21.00	16.50	14.25
32 miles and over 27	45	36	30	24	20	15	12	15	15	12	19½	36	30	10½	1.50	1.88	24.00	18.00	15.75
37 miles and over 32	50	39	33	27	21	17	14	17	15	13½	21	39	30	11¼	1.65	2.03	27.00	21.00	17.25
42 miles and over 37	50	59	33	27	21	17	14	17	15¾	13½	21	39	31½	12	1.80	2.03	27.00	21.00	18.00
47 miles and over 42	54	42	36	30	22	18	15	18	15¾	13½	22	42	31½	12	1.80	2.18	30.00	24.00	18.00
52 miles and over 47	54	42	36	30	22	18	15	18	16	13	22	42	33	12	1.80	2.18	30.00	24.00	18.00
57 miles and over 52	58	45	39	31	24	18	16	19	16	15	24	45	33	12	1.95	2.32	33.00	25.50	19.50
62 miles and over 57	58	45	39	31	24	19	16	19	17	15	24	45	34	13	1.95	2.33	33.00	25.50	19.50
67 miles and over 62	63	48	42	31	25	21	18	21	17	15	25	48	34	13	1.95	2.40	36.00	25.50	19.50
72 miles and over 67	63	48	42	32	25	21	18	21	18	15	25	48	36	13	1.95	2.40	39.00	25.50	21.00
77 miles and over 72	66	51	45	33	27	22	19	22	18	15	27	51	36	14	2.10	2.48	39.00	27.00	21.00
82 miles and over 77	66	51	45	33	27	22	19	22	19	16	27	51	39	14	2.10	2.48	39.00	27.00	21.00
87 miles and over 82	69	54	46	33	28	22	19	24	19	16	27	54	39	14	2.10	2.55	42.00	27.00	22.50
92 miles and over 87	69	54	46	33	28	22	19	24	20	16	28	54	40	14	2.10	2.55	42.00	27.00	22.50
97 miles and over 92	72	57	48	36	30	24	21	24	20	16	30	57	40	15	2.25	2.62	43.50	28.50	22.50

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CAROLINA, CLINCHFIELD AND OHIO RAILWAY—Continued.

Distance.	Per Hundred Pounds.												Per Bbl.	Per 100 Lbs.	Per Ton, 2,000 Lbs.		Per Car of 20-000 lbs., excess in proportion.		Per Car of 25,000 lbs., excess in proportion.
	1	2	3	4	5	6	A	B	C	D	E	H	F	K	L	M	N	O	P
100 miles and over 97	72	57	48	36	30	24	21	25	21	18	30	57	42	15	$2.25	$2.62	$43.50	$28.50	$ 24.00
110 miles and over 100	75	60	49	37	30	24	21	25	21	18	30	60	42	15	2.32	2.70	45.00	28.50	24.00
120 miles and over 110	78	63	51	37	31	25	22	27	22	19	31	63	45	16	2.40	2.77	46.50	30.00	25.50
130 miles and over 120	81	66	52	39	31	25	22	27	24	19	32	66	48	16	2.47	2.85	48.00	30.00	27.00
140 miles and over 130	84	69	54	39	33	27	24	28	24	21	33	69	48	16	2.55	2.92	49.50	31.50	27.00

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CAROLINA, CLINCHFIELD AND OHIO RAILWAY—Continued.

TABLE OF COMMODITY RATES.

PER HUNDRED POUNDS UNLESS OTHERWISE SPECIFIED.

Distance.	Brick, common, C. L., min. 10,000 brick, per 1,000 brick.	Cotton, in bales.	Cotton Seed and Cotton Seed Hulls, per ton of 2,000 lbs.		Lumber, C. L., min. 24,000 lbs.	Molasses, in barrels or hogsheads.	Soil, sand and loam, per car of 40,000 lbs., excess in proportion.	Distance.	Fertiliser, C. L., min. 30,000 lbs., per ton 2,000 lbs.	Per Car of 40,000 lbs., excess in proportion.		Wood, fire, C. L., min. 10 cords, per cord of 128 cubic feet.
			C.L.	L.C.L.						Logs, rough, oak, poplar, pine, maple, birch and other hardwood, round or split, eight feet and less in length.	Logs, rough, dogwood, gum, hickory and persimmon.	
7 miles and under	$1.35	9	$ .60	$ .75	3	4	$ 5.00	5 miles and under	$0.60	$ 6.50	$ 5.00	$0.50
12 miles and over 7	1.50	9	.70	.87	3½	5	6.50	10 miles and over 5	.80	6.50	5.00	.50
17 miles and over 12	1.65	11	.80	1.00	3½	5½	7.50	15 miles and over 10	1.00	8.00	6.00	.55
22 miles and over 17	1.65	13	.80	1.00	4	6	8.50	20 miles and over 15	1.10	8.00	6.00	.60
27 miles and over 22	1.80	14	.90	1.12	4	6½	9.50	25 miles and over 20	1.20	9.50	7.00	.60
32 miles and over 27	1.95	15	.90	1.12	5	7	10.50	30 miles and over 25	1.20	9.50	7.00	.60
37 miles and over 32	2.02	16	.95	1.19	5½	7½	11.50	35 miles and over 30	1.30	11.00	8.00	.70
42 miles and over 37	2.10	17	.95	1.19	6	8	12.00	40 miles and over 35	1.30	11.00	8.00	.70
47 miles and over 42	2.17	18	1.08	1.25	6½	8½	12.00	45 miles and over 40	1.40	12.50	9.00	.80
52 miles and over 47	2.25	19	1.00	1.25	7	9	12.00	50 miles and over 45	1.40	12.50	9.00	.80

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CAROLINA, CLINCHFIELD AND OHIO RAILWAY—Continued.

Distance.	Brick, common, C. L., min. 10,000 brick, per 1,000 brick.	Cotton, in bales.	Cotton Seed and Cotton Seed Hulls, per ton 2,000 lbs. C.L.	Cotton Seed and Cotton Seed Hulls, per ton 2,000 lbs. L.C.L.	Lumber, C. L., min. 24,000 lbs.	Molasses, in barrels or hogsheads.	Soil, sand and loam, per car of 40,000 lbs., excess in proportion.	Distance.	Fertilizer, C. L., min. 30,000 lbs., per ton 2,000 lbs.	Per Car of 40,000 lbs., excess in proportion. Logs, rough, oak, poplar, pine, maple, birch and other hardwood, round or split, eight feet and less in length	Per Car of 40,000 lbs., excess in proportion. Logs, rough, dogwood, gum, hickory and persimmon.	Wood, fire, C. L., min. 10 cords, per cord of 128 cubic feet.
57 miles and over 52	$2.30	20	$1.05	$1.31	7	9	$13.00	55 miles and over 50	$1.50	$14.00	$10.00	$0.90
62 miles and over 57	2.40	21	1.10	1.31	8	10	13.00	60 miles and over 55	1.50	14.00	10.00	.90
67 miles and over 62	2.45	22	1.10	1.37	8	10	13.00	65 miles and over 60	1.60	15.50	11.00	1.00
72 miles and over 67	2.50	22	1.15	1.37	8½	11	14.00	70 miles and over 65	1.60	15.50	11.00	1.00
77 miles and over 72	2.55	23	1.15	1.44	8½	11	14.00	75 miles and over 70	1.70	17.00	12.00	1.10
82 miles and over 77	2.65	23	1.15	1.44	8½	12	14.00	80 miles and over 75	1.70	17.00	12.00	1.10
87 miles and over 82	2.70	24	1.20	1.50	9	12	15.00	85 miles and over 80	1.80	18.50	13.00	1.20
92 miles and over 87	2.85	24	1.20	1.50	9	13	15.00	90 miles and over 85	1.80	18.50	13.00	1.20
97 miles and over 92	2.90	25	1.25	1.56	9	14	15.00	95 miles and over 90	1.90	20.00	14.00	1.25
100 miles and over 97	3.00	25	1.25	1.56	9	14	16.00	100 miles and over 95	1.90	20.00	15.00	1.25
110 miles and over 100	3.00	26	1.30	1.62	10	15	16.00	110 miles and over 100	2.00	21.00	15.00	1.30
120 miles and over 110	3.15	27	1.30	1.62	10	16	17.00	120 miles and over 110	2.10	22.00	16.00	1.30
130 miles and over 120	3.15	28	1.35	1.69	10	17	18.00	130 miles and over 120	2.20	23.00	17.00	1.35
140 miles and over 130	3.30	29	1.35	1.69	10	18	18.00	140 miles and over 130	2.30	24.00	18.00	1.40

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DANVILLE AND WESTERN RAILWAY.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.											Per 100 Pounds.		Per Ton.		Per Car-load.			Rough Lumber, Per 100 Lbs.
	1	2	3	4	5	6	A	B	C	D	E	H	K	L	M	N	O	P	
	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.						cts.
5 miles and under	15	12	10	8	7	6	6	6	5	5	8	9	5	$.60	$ .75	$8.00	$8.00	$.....	3
15 miles and over 10	18	15	14	9	9	7	7	7	7	6	9	13	5	.75	.75	8.00	8.00	8.00	3½

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DOVER AND SOUTHBOUND RAILROAD.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Pounds.			Per Ton 2,000 Lbs.		Per Car 20,000 Lbs.		
	1	2	3	4	5	6	A	B	C	D	E	F	H	J	K	L	M	N	O	P
5 miles and under	15	12	10	8	6	5	5	5	6	5	6	10	8	5	4½	$ .60	$ .60	$12.00	$ 9.00	$ 5.00
10 miles	18	14	12	10	8	7	7	7	7	5	8	12	10	6	5	.65	.65	13.00	10.00	6.50
15 miles	21	17	15	12	10	8	8	9	8	6	10	14	12	8	5½	.70	.75	14.00	11.00	7.50
20 miles	24	20	17	14	11	9	9	11	9	6	11	16	14	10	6	.75	.80	15.00	12.00	8.50
25 miles	27	22	18	15	12	10	10	13	10	6	12	18	15	15	6	.90	.95	16.00	12.00	9.50
30 miles	30	24	20	17	13	12	11	14	11	6½	13	20	17	15	6½	.95	1.00	17.00	13.00	10.50
35 miles	30	25	20	18	15	13	12	15	12	6½	15	20	18	15	6½	1.00	1.05	17.00	13.00	11.50
40 miles	30	25	20	18	15	14	13	15	13	7	15	21	18	15	7	1.05	1.10	17.00	14.00	12.00
45 miles	32	27	22	20	17	15	14	15	14	7	16	21	20	17	7	1.05	1.15	17.50	14.00	12.00
50 miles	34	29	24	21	19	15	15	15	15	7	19	22	21	18	7	1.10	1.20	18.00	14.00	12.00

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DOVER AND SOUTHBOUND RAILROAD—Continued.

COMMODITIES.

Distance.	Brick, Common, C. L. 7,000 Brick Minimum, per 1,000 Brick.	Lumber and Shingles, C. L. 24,000 Lbs. Minimum, per 100 Lbs.	Molasses, in Hogsheads or Barrels, O. R. L., per 100 Lbs.	Naval Stores, per 100 Lbs.			Minimum Charge Single Shipments, in Cents per 100 Lbs.
				Rosin, Tar and Pitch.	Crude Turpentine.	Spirits Turpentine.	
5 miles and under	$ .90	2½	4	4½	4½	5	15
10 miles	1.00	3	5	4½	4½	5	15
15 miles	1.10	3½	6	5	5	7½	15
20 miles	1.15	3½	7	5¼	5¼	9	15
25 miles	1.20	4	7	5¼	5¼	9	16
30 miles	1.25	4	8	5½	5½	9	16
35 miles	1.30	4½	8	5½	5½	10	16
40 miles	1.35	4½	9	6	6	10¼	16
45 miles	1.40	5	9	8	8	12½	17
50 miles	1.45	5	10	8	8	12½	17

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DURHAM AND CHARLOTTE RAILROAD COMPANY.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Pounds.			Per Ton 2,000 Pounds.		Per Car-load 20,000 Pounds.			Cotton in Bales Per 100 Lbs.
	1	2	3	4	5	6	A	B	C	D	E	F	H	J	K	L	M	N	O	P	
	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.					cts.
5 miles and under	15	12	10	8	8	6	6	6	6	5	8	12	9	8	5	65	$0.90	$ 9.00	$ 8.00	$ 5.00	6
10 miles and ove 5 miles	20	16	14	12	10	8	7	8	8	7	10	15	13	9	6	75	1.00	11.00	10.00	6.50	8
15 miles and over 10 miles	23	19	17	15	12	9	8	9	9	8	12	17	15	10	6	80	1.05	12.00	11.00	7.50	10
20 miles and over 15 miles	26	21	18	16	13	10	9	10	10	8	13	19	16	11	6½	85	1.10	13.00	12.00	8.50	12

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DURHAM AND SOUTH CAROLINA RAILROAD.

FREIGHT TARIFF.

Distance.	In Cents Per 100 Pounds.												Per Bbl.	Per 100 Lbs.	Per Ton 2,000 Pounds.		Per Car-load as Per Classification.			Per 1,000 Brick.	Per Cord.	Per 100 Lbs.	Per 100 Lbs.	Per Package.
	1	2	3	4	5	6	A	B	C	D	E	H	F	K	L	M	N	O	P	Brick, C. L., 10,000 Brick. Minimum.	Firewood, C. L. 10 Cords Minimum.	Lumber, Com., C. L., 24,000 Lbs. Minimum.	Tobacco, Leaf, in Hogsheads or Tierces.	Minimum Charge for Single Shipment.
7 miles and under	14	12	10	9	8	7	7	7	6	6	8	7	14	5	$ .84	$1.02	$ 10.80	$ 9.60	$ 7.00	$1.08	$ .60	3	8	15
12 miles and over 7	21	18	14	12	9	9	8	8	8	7	10	10	16	6	.96	1.14	12.00	10.80	7.80	1.20	.60	3¼	10	15
17 miles and over 12	26	21	18	14	11	10	9	9	9	8	11	13	18	7	1.08	1.20	14.40	13.20	9.00	1.30	.65	3¾	12	15
22 miles and over 17	31	26	20	16	12	12	9	10	10	9	13	14	20	8	1.20	1.32	16.20	14.40	10.20	1.30	.70	4¼	15	15
27 miles and over 22	34	28	22	19	14	13	10	12	10	9	15	18	21	8	1.26	1.38	18.00	15.60	11.40	1.40	.70	5	15	15
32 miles and over 27	38	30	24	21	15	13	12	13	12	10	16	21	24	8	1.31	1.50	19.80	16.80	12.60	1.50	.70	5¼	16	15

Logs—Class P, 40,000 lbs. minimum. Local freight tariff, No. 1.

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CLIFFSIDE RAILROAD COMPANY.

FREIGHT TARIFF.

	Per 100 Pounds.											Per Bbl.	Per 100 Pounds.		Per Ton.		Per Car-load.			Per 100 Lbs.
	1	2	3	4	5	6	A	B	C	D	E	F	H	K	L	M	N	O	P	L'mber C. L.
*	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.						cts.
----------	14	12	9	7	7	6	6	6	6	4.6	7	11.5	7	4.5	$ .70	$ .90	$10.00	$ 9.00	$ 7.00	2½

*Between Cliffside Junction and Cliffside.

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DURHAM AND SOUTHERN RAILWAY COMPANY.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.												Per Bbl.	Per 100 Lbs.	Per Ton 2,000 Lbs.		Per Car-load, Weights as per Classification.			Brick, Common, Minimum Carload 10,000 Brick.	Firewood, C. L., 10 Cords Minimum.	Lumber, C. L., Minimum 24,000 Lbs.	Tobacco, Unmanufactured, in Hhds.
	1	2	3	4	5	6	A	B	C	D	E	H	F	K	L	M	N	O	P	Per 1,000 Brick.	Per Cord.	Per 100 Lbs.	Per 100 Lbs.
5 miles and under	14	12	10	9	8	7	7	7	6	5	8	7	14	5	$ .70	$ .90	$10.00	$ 9.00	$ 7.00	$ .90	$ .50	2¾	8
10 miles and over 5 miles	18	15	13	10	9	8	7	7	8	6	9	9	16	6	.80	.95	11.00	10.00	7.50	1.00	.50	3	10
15 miles and over 10 miles	22	18	16	12	11	10	8	9	9	7	11	12	18	6	.90	1.00	12.00	11.00	8.50	1.10	.55	3¼	12
20 miles and over 15 miles	26	21	19	14	12	10	8	9	10	8	12	14	20	7	1.00	1.15	14.00	12.00	10.00	1.10	.60	3½	14
25 miles and over 20 miles	30	25	21	16	13	11	9	10	10	9	13	16	20	7	1.05	1.25	16.00	13.00	10.50	1.20	.60	3¾	14
30 miles and over 25 miles	33	26	23	18	14	11	10	11	10	9	14	18	20	8	1.20	1.35	18.00	14.00	12.00	1.30	.60	4	15
35 miles and over 30 miles	36	28	24	20	16	12	11	12	11	10	15	20	22	8	1.20	1.45	20.00	16.00	12.50	1.35	.70	4¼	15
40 miles and over 35 miles	38	30	26	22	16	13	11	13	11	10	15	21	22	8½	1.35	1.50	20.00	17.00	13.50	1.40	.70	4¾	16
45 miles and over 40 miles	40	32	28	24	18	14	12	14	12	11	17	22	24	9	1.40	1.55	20.00	17.50	14.00	1.45	.80	5	17
50 miles and over 45 miles	41	33	29	24	18	16	13	15	12	11	17	22	24	9½	1.40	1.60	21.00	18.00	14.50	1.50	.80	5	18
55 miles and over 50 miles	42	34	29	25	19	17	13	16	13	12	18	23	26	10	1.45	1.60	21.50	18.50	15.00	1.55	.90	5¼	19
60 miles and over 55 miles	42	34	30	26	20	18	14	17	14	13	18	24	28	11	1.50	1.65	22.00	19.00	15.50	1.60	.90	5½	20
65 miles and over 60 miles	43	35	31	27	20	19	15	18	15	14	19	24	30	12	1.50	1.65	22.00	19.00	15.50	1.65	.90	6	20

Logs, car-load minimum 40,000 pounds.

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EAST CAROLINA RAILWAY.

FREIGHT TARIFF—Standard.

EAST TENNESSEE AND WESTERN NORTH CAROLINA RAILROAD.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.																			
	1	2	3	4	5	6	A	B	C	D	E	H	F	J	K	L	M	N	O	P
10 miles and under	16	14	13	12	10	8	7	9	7	6	14	16	14	12	4	25	38	5	5	$ 6.00

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KINSTON AND CAROLINA RAILWAY.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Pounds.			Per Ton, 2,000 Lbs.		Per Car, 20,000 Lbs.		
	1	2	3	4	5	6	A	B	C	D	E	F	H	J	K	L	M	N	O	P
5 miles and under	15	12	10	8	6	5	5	5	6	5	6	10	8	5	4½	$ .60	$ .60	$12.00	$ 9.00	$ 5.00
10 miles	18	14	12	10	8	7	7	7	7	5	8	12	10	6	5	.65	.65	13.00	10.00	6.50
15 miles	21	17	15	12	10	8	8	9	8	6	10	14	12	8	5½	.70	.75	14.00	11.00	7.50
20 miles	24	20	17	14	11	9	9	11	9	6	11	16	14	10	6	.75	.80	15.00	12.00	8.50
25 miles	27	22	18	15	12	10	10	13	10	6	12	18	15	12	6	.90	.95	16.00	12.00	9.50
30 miles	30	24	20	17	13	12	11	14	11	6½	13	20	17	14	7	.95	1.00	17.00	13.00	10.50
35 miles	32	25	22	19	15	13	12	15	12	6½	15	22	19	16	7	1.00	1.05	18.00	13.00	11.50
40 miles	33	26	23	20	16	14	13	16	13	7	16	22	20	18	8	1.05	1.10	19.00	14.00	12.00
45 miles	34	28	24	21	18	16	14	17	14	7	18	23	21	19	8	1.05	1.15	20.00	15.00	13.00
50 miles	35	30	25	22	20	18	15	18	15	7	20	24	22	20	9	1.10	1.20	20.00	16.00	14.00

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KINSTON AND SNOW HILL RAILROAD.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.												Per Bbl.	Per 100 Lbs.	Per Ton 2,000 Lbs.		Per Carload Weights as per Classification.			Per 100 Pounds.		Minimum Charge for Single Shipments.
	1	2	3	4	5	6	A	B	C	D	E	H	F	K	L	M	N	O	P	Lumber, C. L., Min. 24,000 Lbs.	Tobacco, Unmanufactured, in Hhds.	
5 miles and under	14	12	10	9	8	7	7	7	6	5	8	8	14	5	$ .70	$ .90	$12.00	$ 9.00	$ 7.00	2¾	8	15
10 miles and over 5 miles	18	15	13	10	9	8	7	7	8	6	9	10	16	6	.90	.95	13.00	10.00	7.50	3	10	15
15 miles and over 10 miles	22	18	16	12	11	10	8	9	9	7	11	12	18	6	.80	1.00	14.00	11.00	8.50	3½	12	15
20 miles and over 15 miles	26	21	19	14	12	10	9	11	10	8	12	14	20	7	1.00	1.15	14.00	12.00	10.00	3½	14	15

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LAWNDALE RAILWAY.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.												Per Bbl.	Per 100 Lbs.	Per Ton. 2,000 Lbs.		Per Car-load 20,000 Lbs.		Per C. L. 20,000 Lbs.	Brick Common Min. C. L. 10,000 Lbs.	Monazite.	Minimum Charge for Single Shipments.
	1	.2	3	4	5	6	A	B	C	D	E	H	F	K	L	M	N	O	P	Per 1,000 Brick	Per 100 Lbs.	
5 miles and under	12	10	8	6	6	5	5	5	5	4	6	6	10	4	60	$ .85	$ 9.00	$ 8.00	$ 5.00	$ .90	3	10
10 miles and over 5	16	13	11	9	8	7	6	6	6	5	8	9	12	5	70	.95	10.00	9.00	6.50	1.00	3	10
15 miles and over 10	20	16	14	11	9	7½	6½	7	7	6	9	11	14	5½	75	1.00	11.00	10.00	7.50	1.00	3	10

SWITCHING AND HANDLING CHARGES AT SHELBY, N. C.

The following charges for switching and handling will be allowed in addition to the transportation rates for transferring from or to the narrow-gauge cars of the Lawndale Railway Company to or from broad-gauge cars, to-wit:

In connection with the Seaboard Air Line Railway to or from all points in North and South Carolina, except Wilmington, N. C.:

Lumber, car-load, handling ..... ½ cent per 100 pounds.
Lumber, less car-load, handling ..... no charge.
Firewood, per car-load, handling ..... 20 cents per cord.
All other properties or merchandise ..... no charge.

In connection with Southern Railway:

Lumber, car-load, switching ..... $2.00 per car.
Lumber, car-load, handling ..... ½ cent per 100 pounds.
Firewood, car-load, switching ..... $2.00 per car.
Firewood, car-load, handling ..... 20 cents per cord.

On all less than car-load shipments transferred between the depot of the Company and the Southern Railway there will be a drayage charge of 5 cents per 100 pounds, subject to a minimum charge of 10 cents on a single shipment, and also subject to a minimum charge of 5 cents per package on all shipments less than 10 packages.

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LOUISVILLE AND NASHVILLE RAILROAD.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Pounds.				Per Ton.		Per Car.			Per 100 Lbs.
	1	2	3	4	5	6	A	B	C	D	E	F	G	H	J	K	L	M	N	O	P	R
	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.					cts.
5 miles	15	14	12	10	9	7	6	5	4½	4	5	9	3	10	10	5	44	$ .65	$ 6.25	$ 6.60	$ 5.00	8
10 miles	20	17	14	12	11	10	9	8	5½	5	6	11	4	12	12	6	52	1.00	8.10	6.60	6.28	8
15 miles	23	20	18	15	13	11	10	9	6½	5½	7	11	4½	15	15	6	68	1.05	9.35	10.80	7.50	9
20 miles	25	22	20	17	15	12	11	10	6½	6	8	13	6	17	16	7	75	1.10	10.00	12.00	8.75	9
25 miles	28	25	22	20	16	14	12	11	7½	7	9	15	7	20	17	8	79	1.15	11.25	13.20	10.00	10

MOUNT AIRY AND EASTERN RAILWAY COMPANY.

FREIGHT TARIFF.

Distance.	Per One Hundred Pounds.																				Lumber—1,000 Feet.
	1	2	3	4	5	6	A	B	C	D	E	H	F	J	K	L	M	N	O	P	
	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.						
5 miles	22	18	14	14	11	11	10	10	10	10	12	14	18	12	7	$1.00	$1.10	$6.60	$5.50	$6.22	$ 1.25

Logs, except hickory, per 1,000 feet, $1.75. Bobbin wood, C. L., per cord, $1.00. Tan bark, C. L., per cord, $1.25.

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NORFOLK AND SOUTHERN RAILWAY COMPANY—ATLANTIC AND NORTH CAROLINA DIVISION.

FREIGHT TARIFF—CLASSES.

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Pounds.			Per Ton 2,000 Pounds.		Per Car-load, 20,000 Pounds.		
	1	2	3	4	5	6	A	B	C	D	E	F	H	J	K	L	M	N	O	P
5 miles and under	15	12	10	9	6	5	5	5	6	5	6	10	8	5	4½	$ .60	$ .60	$12.00	$ 9.00	$ 5.00
10 miles	18	14	12	10	8	7	7	7	7	5	8	12	10	6	5	.65	.65	13.00	10.00	6.50
15 miles	21	17	15	12	10	8	8	9	8	6	10	14	12	8	5½	.70	.75	14.00	11.00	7.50
20 miles	24	20	17	14	11	9	9	11	9	6	11	16	14	10	6	.75	.80	15.00	12.00	8.50
25 miles	27	22	18	15	12	10	10	13	10	6	12	18	15	15	6	.90	.95	16.00	12.00	9.50
30 miles	30	24	20	17	13	12	11	14	11	6½	13	20	17	15	6½	.95	1.00	17.00	12.00	10.50
35 miles	30	25	20	18	15	13	12	15	12	6½	15	20	18	15	6½	1.00	1.05	17.00	13.00	11.50
40 miles	30	25	20	18	15	14	13	15	13	7	15	21	18	15	7	1.05	1.10	17.00	14.00	12.00
45 miles	32	27	22	20	17	15	14	15	14	7	16	21	20	17	7	1.10	1.15	17.50	14.00	12.00
50 miles	34	29	24	21	19	15	15	15	15	7	19	22	21	18	7	1.10	1.20	18.00	14.00	12.00
55 miles	36	30	25	22	20	15	15	15	15	7	20	22	22	18	7	1.10	1.20	18.50	14.00	13.00
60 miles	38	32	26	23	20	15	15	15	15	7	20	23	23	20	7½	1.10	1.20	20.00	15.00	13.00
65 miles	39	33	27	24	21	16	16	16	16	8	21	23	24	20	8	1.15	1.25	20.50	15.00	13.00
70 miles	40	34	28	25	21	17	17	17	17	9	21	24	25	20	9	1.15	1.25	21.00	15.50	14.00
75 miles	42	35	29	26	22	19	18	19	18	10	22	24	26	20	10	1.15	1.25	21.50	15.50	14.00
80 miles	43	36	30	27	23	20	19	20	19	11	23	26	27	20	11	1.20	1.30	22.00	16.00	14.00
85 miles	45	38	31	28	24	21	20	21	20	12	24	26	28	21	12	1.20	1.30	23.00	16.50	15.00
90 miles	46	39	32	29	25	22	20	22	20	13	25	26	29	21	13	1.20	1.30	24.00	17.00	15.00
95 miles	47	40	33	30	26	23	20	23	20	14	26	27	30	21	14	1.20	1.30	24.00	17.50	15.00
100 miles	48	41	34	31	27	24	21	24	21	15	27	28	31	22	15	1.25	1.35	25.00	18.00	16.00

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NORFOLK AND SOUTHERN RAILWAY—Continued.

FREIGHT TARIFF—CLASS RATES.

Distance.	In Cents Per Hundred Pounds.											In Cts. Per Bbl.	In Cents Per 100 Lbs		Per Ton.		Per Car 20,000 Lbs.		Per Car 25,000 Lbs.
	1	2	3	4	5	6	A	B	C	D	E	F	H	K	L	M	N	O	P
Under 5 miles	12	10	8	6	5	4	4	4	4	4	5	8	5	4	$ .60	$ .85	$ 9.00	$ 8.00	$ 5.00
5 and under 10 miles	15	12	10	8	6	5	5	5	5	5	6	10	6	5	.60	.85	9.00	8.00	5.00
10 and under 15 miles	20	15	12	10	8	7	7	7	6	6	8	12	8	6	.70	.95	10.00	9.00	6.50
15 and under 20 miles	25	20	15	12	10	8	8	8	7	7	10	14	10	7	.75	1.00	11.00	10.00	7.50
20 and under 30 miles	30	25	20	15	12	10	10	10	8	8	12	16	12	8	.90	1.10	13.00	11.00	8.50
30 and under 50 miles	35	30	25	20	15	12	12	12	9	9	15	18	15	9	1.10	1.35	18.00	14.00	12.00
50 and under 70 miles	38	33	28	22	17	14	14	14	10	10	17	20	17	10	1.25	1.55	22.00	17.00	13.00
70 and under 80 miles	40	35	30	23	18	15	15	15	11	11	18	22	18	11	1.30	1.60	26.00	18.00	14.00
80 and under 100 miles	45	38	33	25	20	17	17	17	13	13	20	25	20	12	1.40	1.70	28.00	18.00	15.00
100 and under 120 miles	48	41	36	27	22	19	19	19	14	14	22	27	22	13	1.50	1.80	30.00	19.00	16.00
120 and under 140 miles	51	44	39	29	24	21	21	21	15	15	24	29	24	14	1.65	1.90	32.00	20.00	18.00
140 and under 160 miles	54	47	42	31	26	23	23	23	16	16	26	31	26	15	1.75	2.00	34.00	22.00	19.00
160 and under 170 miles	59	49	42	31	26	23	23	23	17	16	26	31	26	15	1.80	2.05	34.00	24.00	19.00
170 and under 180 miles	60	50	42	31	26	23	23	23	18	16	26	36	31	15	1.85	2.10	35.00	25.00	20.00
180 and under 190 miles	61	51	42	32	28	23	23	23	18	16	28	36	32	15	1.90	2.10	35.00	26.00	20.00
190 and under 200 miles	62	52	43	33	29	23	23	23	19	16	29	38	33	15	1.90	2.15	37.00	27.00	21.00
200 and under 210 miles	63	53	44	34	30	23	23	23	19	16	30	38	34	15	1.95	2.20	38.00	28.00	21.00

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210 and under 220 miles	63	53	44	34	30	23	23	23	19	16	30	40	34	15	1.95	2.20	38.00	28.00	22.00
220 and under 230 miles	64	54	45	35	31	24	23	23	20	17	31	40	35	15	2.00	2.25	39.00	29.00	22.00
230 and under 240 miles	64	54	45	35	31	24	23	23	21	17	31	42	35	15	2.00	2.25	39.00	29.00	23.00
240 and under 250 miles	65	55	45	35	32	25	23	24	21	18	32	42	36	15	2.05	2.30	40.00	30.00	23.00
250 and under 260 miles	65	55	45	36	32	25	23	24	22	18	32	44	36	15	2.05	2.30	40.00	30.00	23.00
260 and under 270 miles	65	55	46	36	32	25	23	25	23	19	33	45	37	15	2.10	2.35	41.00	31.00	24.00

Applicable between all Norfolk and Southern Railway Stations, except Atlantic and North Carolina Division—Applying Inter-divisionally between all Norfolk and Southern Railway Stations including Atlantic and North Carolina Division.

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NORFOLK AND WESTERN RAILWAY.

FREIGHT TARIFF—Standard.

NORTHAMPTON AND HERTFORD RAILROAD.

FREIGHT TARIFF.

Distance.	In Cents Per 100 Pounds.											Per Bbl.	Per 100 Lbs.		Per Ton.		Per Car-load.		
	1	2	3	4	5	6	A	B	C	D	E	F	H	K	L	M	N	O	P
7 miles and under	14	12	10	7	7	8	6	6	5	4½	7	10	7	3½	65	70	$7.00	$8.00	$5.00
12 miles and under	16	14	13	11	9	8	7	7	6	5½	9	11	10	4½	75	50	9.00	9.00	6.50

RALEIGH AND CHARLESTON RAILROAD.

FREIGHT TARIFF—Standard.

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PIEDMONT RAILWAY.

FREIGHT TARIFF.

	Per 100 Pounds.											Per Bbl.	Per 100 Pounds.			Per Ton 2,000 lbs.				Per Car 24,000 Lbs.	Minimum Charge.	On Split or Sawed Billets, C. L., minimum 40,000 lbs. Per 100 lbs.	Logs, Per Car, C. L., Minimum 40,000 lbs. Excess in Proportion.
	1	2	3	4	5	6	A	B	C	D	E	F	H	J	K	L	M	N	O	P			
5 miles and under	15	12	10	8	8	6	6	6	6	5	7	12	8	8	5	$ .72	$ .97	$10.00	$ 9.00	$ 6.00	15	2½	------
10 miles and over 5	21	15	13	11	9	7	7	7	7	6	9	14	11	9	6	.84	1.10	11.00	10.00	7.00	15	3	$7.50
15 miles and over 10	24	18	16	13	11	8	8	8	8	7	11	16	13	10	7	.90	1.15	12.00	11.00	8.00	15	3½	8.50
20 miles and over 15	27	20	18	15	12	9	9	9	9	8	12	18	15	11	8	.96	1.20	14.00	11.00	11.00	20	4	9.50

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RALEIGH AND SOUTHPORT RAILWAY COMPANY.

FREIGHT TARIFF.

Distance.	Table of Class Rates.															
	Per 100 Pounds.												Per Bbl.	Per 100 Lbs.	Per Ton 2,000 Lbs.	
	1	2	3	4	5	6	A	B	C	D	E	H	F	K	L	M
5 miles and under	14	12	10	7	6	5	5	5	6	5	6	7	12	4½	$ .70	$ .85
10 miles and over 5	18	14	12	10	8	7	7	7	7	6	8	10	14	5	.75	.95
15 miles and over 10	21	17	15	12	10	8	8	9	8	7	10	12	15	5½	.90	1.05
20 miles and over 15	24	20	17	14	11	9	8	10	9	7½	11	14	16	6	.96	1.26
25 miles and over 20	27	22	18	15	12	10	10	11	10	8	12	15	18	7½	1.08	1.38
30 miles and over 25	30	24	20	17	13	12	10	12	11	8	13	17	20	8½	1.20	1.50
35 miles and over 30	34	28	23	19	15	13	11	13	12	9	15	19	24	9	1.32	1.55
40 miles and over 35	34	28	23	19	15	13	11	13	12½	9	15	19	24	9	1.32	1.55
45 miles and over 40	37	30	25	22	17	14	12	14	12½	9	17	22	25	9	1.44	1.60
50 miles and over 45	37	30	25	22	17	14	12	14	13	9	17	22	26	9	1.44	1.60
55 miles and over 50	40	33	28	24	18	15	13	15	13	11	18	23	26	10	1.44	1.60
60 miles and over 55	40	33	28	24	18	15	13	15	13½	11	18	24	26	10	1.56	1.65
65 miles and over 60	43	35	30	26	20	17	15	17	14	12	20	24	28	11	1.56	1.65

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RALEIGH AND SOUTHPORT RAILWAY COMPANY—Continued.

FREIGHT TARIFF.

Distance.	Per Carload 20,000 Lbs.		Per Car.	Per 100 Lbs
	N	O	P	Tobacco Unmanufactured in Hhds.
5 miles and under	$10.00	$ 9.00	$ 7.50	9
10 miles and over 5	11.00	10.00	8.00	11
15 miles and over 10	12.00	11.00	8.00	12
20 miles and over 15	13.00	12.00	10.00	14
25 miles and over 20	15.00	13.20	11.00	15
30 miles and over 25	16.00	14.40	12.00	16
35 miles and over 30	18.00	15.00	13.00	17
40 miles and over 35	18.00	15.00	14.00	18
45 miles and over 40	20.00	16.00	15.00	18
50 miles and over 45	20.00	16.00	15.00	19
55 miles and over 50	22.00	17.00	16.00	19
60 miles and over 55	22.00	17.00	16.00	20
65 miles and over 60	24.00	18.00	17.00	20

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RANDOLPH AND CUMBERLAND RAILWAY COMPANY.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Pounds			Per Ton 2,000 Pounds		Per Car-load 24,000 Pounds.		
	1	2	3	4	5	6	A	B	C	D	E	F	H	J	K	L	M	N	O	P
5 miles and under	12	10	8	6	6	5	5	5	5	4	6	10	6	------	4	60	$ .85	$ 9.00	$ 8.00	$ 5.00
10 miles	18	13	11	9	8	7	6	6	6	5	8	12	9	9	5	70	.95	10.00	9.00	7.80
15 miles	21	16	14	11	9	7½	6½	7	7	6	9	14	11	12	5½	75	1.00	11.00	10.00	10.20
20 miles	24	18	16	13	10	8	7	8	8	7	10	16	12	12	6	80	1.05	12.00	10.00	10.20

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RED SPRINGS AND BOWMORE RAILROAD.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.											Per Bbl.	Per 100 Lbs.		Per Ton.		Per Car-load.		
	1	2	3	4	5	6	A	B	C	D	E	F	H	K	L	M	N	O	P
	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.					
5 miles	13	12	10	8	6	5	5	5	5	5	6	10	7	4	$.70	$ .85	$ 9.00	$ 8.00	$ 5.00
10 miles	18	13	12	10	8	7	7	7	7	6	8	12	10	5½	.75	.95	10.00	9.00	6.50
15 miles	21	16	14	12	9	9	8	8	8	7	10	15	12	6	.80	1.00	11.00	10.00	7.50

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ROANOKE RIVER RAILWAY COMPANY.

LOCAL FREIGHT TARIFF—CLASSES.

Distance.	Per 100 Pounds.												Per Bbl.	Per 100 Lbs.	Per Ton 2,000 Pounds.			Per Car-load.		
	1	2	3	4	5	6	A	B	C	D	E	H	F	J	K	L	M	N	O	P
5 miles and under	15	12	10	8	8	6	6	6	6	5	8	9	12	8	5	65	$ .90	$ 9.00	$ 8.00	$ 5.00
10 miles and over 5 miles	20	16	14	12	10	8	7	8	8	7	10	13	15	9	6	75	1.00	11.00	10.00	6.50
15 miles and over 10 miles	23	19	17	15	12	9	8	9	9	8	12	15	17	10	6	80	1.05	12.00	11.00	7.50

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TALLULAH FALLS RAILWAY COMPANY—BLUE RIDGE AND ATLANTIC RAILWAY COMPANY.

FREIGHT TARIFF.

Distance.	In Cents Per Hundred Pounds.															Per Bbl.	Per Ton 2,000 Lbs.		Per Car-load, 20,000 Pounds.		
	1	2	3	4	5	6	⅔6	A	B	C	D	E	H	J	K	F	L	M	N	O	P
5 miles or under	15	12	10	8	6	5	4	5	5	5	5	6	8	7	5	10	$ .75	$ .90	$ 8.00	$ 7.00	$ 6.00
10 miles or over 5	18	17	15	12	10	9	6	6	9	8	6	10	12	10	5	14	.85	1.00	10.00	9.00	7.50
15 miles or over 10	21	19	17	14	12	11	7	7	10	9	7	12	14	11	5½	16	.95	1.10	11.00	10.00	9.00
20 miles or over 15	23	21	19	16	13	12	8	8	11	10	8	13	16	12	6	18	1.00	1.20	12.00	12.00	10.00

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VIRGINIA AND CAROLINA SOUTHERN RAILROAD.

FREIGHT TARIFF.

Distance.	Per 100 Pounds.												Per Bbl.	Per 100 Lbs.	Per Ton 2,000 Lbs.		Per Car-load Weight as Per Classification			Brick, Common, minimum Carload 10,000 Brick, Per 1,000 Brick.	Fertilizers Per Ton 2,000 Lbs.		Lumber, C.L. minimum 24,000 Lbs., Per 100 Lbs.	Tobacco, Unmanufactured, in Hogsheads, Per 100 Lbs.	Minimum Charge for Single Shipment.
	1	2	3	4	5	6	A	B	C	D	E	H	F	K	L	M	N	O	P		C. L. 20,000 Lbs. Min.	L. C. L.			
5 miles and under	14	12	10	9	8	7	7	7	6	5	8	7	14	5	$ .70	$ .90	$10.00	$ 9.00	$ 7.00	$ .90	$ .60	$ .72	3	8	15
10 miles and over 5 miles	18	15	13	10	9	8	7	7	8	6	9	9	16	6	.80	.95	11.00	10.00	7.50	1.00	.80	.96	3	10	15
15 miles and over 10 miles	22	18	16	12	11	10	8	9	9	7	11	12	18	6	.90	1.00	12.00	11.00	8.50	1.10	1.00	1.20	3	12	15
20 miles and over 15 miles	26	21	19	14	12	10	8	9	10	8	12	14	20	7	1.00	1.15	14.00	12.00	10.00	1.10	1.10	1.32	3	14	15
25 miles and over 20 miles	30	25	21	16	13	11	9	10	10	9	13	16	20	7	1.05	1.25	16.00	13.00	10.50	1.20	1.20	1.44	3	14	16
30 miles and over 25 miles	33	26	23	18	14	11	10	11	10	9	14	18	20	8	1.20	1.35	18.00	14.00	12.00	1.30	1.20	1.44	3	15	16
35 miles and over 30 miles	36	28	24	20	16	12	11	12	11	10	15	20	22	8	1.20	1.45	20.00	16.00	12.50	1.35	1.30	1.56	3	15	16

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WARRENTON RAILROAD COMPANY.

FREIGHT TARIFF.

Between Warren Plains, N. C., and Warrenton Railroad Stations.	In Cents Per 100 Pounds.												Per Bbl.	Per 100 Lbs.	Per Ton 2,000 Lbs.		Per C. L., 20,000 Lbs.		Per C. L., 24,000 Lbs.
	1	2	3	4	5	6	A	B	C	D	E	H	F	K	L	M	N	O	P
Warren Plains																			
Warrenton	12	10	9	8	6	6	6	6	5	5	6	6	10	4	70	85	$9.00	$8.00	$ 5.00

COMMODITIES.

Between Warren Plains, N. C., and Warrenton Railroad Stations.	Per 1,000 Brick.	Per Ton 2,000 Lbs.	Per 100 Lbs.	Per Ton, 2,000 Lbs.				Per 100 Pounds.				Minimum Charge for Single Shipment.
				Cotton Seed and Cotton-seed Hulls		Fertilizers.		Naval Stores.				
	Brick, C. L., 10,000 Brick Min.	Coal, C. L., 30,000 Lbs. Min.	Cotton.	C. L.	L. C. L. Packed.	C. L.	L. C. L.	Rosin, Pitch, Tar and Crude Turpentine.	Spirits Turpentine.	Shuttle Blocks, C. L., Min. wt. 24,000 Lbs.	Tobacco, Leaf, in Hogsheads or Tierces.	
Warren Plains												
Warrenton	90	25	6	60	75	60	72	2½	5	2	6	15

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CLASSIFICATION.

EXPLANATION OF CHARACTERS.

1 stands for First Class.
2 stands for Second Class.
3 stands for Third Class.
4 stands for Fourth Class.
5 stands for Fifth Class.
6 stands for Sixth Class.
1½ stands for 1½ times First Class.
D 1 stands for Double First Class.
3T1 stands for Three Times First Class.
4T1 stands for Four Times First Class.
A, B, C, D, E, F and H stand for Classes A, B, C, D, E, F and H respectively.
S. stands for Special.
L. C. L. stands for Less than Car-load.
C. L. stands for Car-load.
N. O. S. stands for Not Otherwise Specified.
K. D. stands for Knocked Down.
S. U. stands for Set Up.
O. R. B. stands for Owner's Risk of Breakage.
O. R. L. stands for Owner's Risk of Leakage.
O. R. C. stands for Owner's Risk of Chafing.

A	Class.	Class if Released.
Accoutrements, military	1	
Acid, viz.:		
Acetic	D 1	2
Carbolic	3	
Carbonic, in iron drums, L. C. L.	3	5
Same, C. L.	4	6
Carbonic, N. O. S., L. C. L.	2	
Same, C. L.	5	
Cresylic, same as Acid, carbolic.		
Dry	3	
Lactic, in kegs or barrels, L. C. L.		2
Same, C. L.		5
Muriatic, in carboys, boxed, ship's option, L. C. L.	D 1	2
Same, C. L.	2	4
Phosphate and Dissolved Bone: same as Fertilizers.		
Phosphoric, in glass, packed in baskets or in boxes		1
Stearic, in barrels	3	6
Sulphuric, in carboys, boxed, ship's option, L. C. L.	D 1	2
Same, C. L.	2	4
Sulphuric, in iron casks or drums, L. C. L	3	5
Same, C. L.	3	6
Sulphuric, in tank cars	6	
N. O. S.	D 1	
Aerated waters (such as Moxie); see Waters.		
Agateware, granite or enameled ware, iron or steel, boxed	2	
Same, stamped	3	
Granite or enameled ware, iron or steel, plain or stamped, C. L., min. weight, 20,000 pounds		4
Agricultural implements, C. L., owners to load and unload, viz.:		
Cleaners, tobacco, minimum weight 15,000 pounds	3	4
Elevators, for cotton, manufactured of iron and wood, K. D.	4	
Evaporators, sugar, manufactured of iron, min. weight 20,000 pounds	3	4
Granulators, tobacco, minimum weight 15,000 pounds	3	
Harvesters and pickers, cotton, min. weight 15,000 pounds	2	3
Agricultural implements, C. L., owners to load and unload—Continued.		
N. O. S., minimum weight 20,000 pounds	4	6
Agricultural implements, L. C. L., viz.:		
Carriers and hoisters, hay, iron	3	
Cleaners, cotton seed	1½	1
Cleaners, tobacco	2	
Corn huskers; see Huskers, corn.		
Cotton choppers; same as Cultivators.		
Cotton gins, feeders and condensers	2	3
Cotton seed crushers and separators; see Crushers and Separators.		
Cradles, grain, S. U	3 T 1	D 1
Same, K. D., in bundles and boxes	1	2
Crushers, corn and cob	3	
Crushers, hullers and separators, cotton seed; see Machinery.		
Cultivators, S. U	3 T 1	D 1
Same, K. D., packed, released		4
Cutters, ensilage, straw, stalk and hay	1½	
Same, K. D., in bundles, crates or packed, with detachable parts securely wired or fastened together	3	
Diggers, potato; same as Plows, N. O. S.		
Disc harrows, S. U	3 T 1	D 1
Same, K. D., packed	1	3
Distributers, guano, S. U	1½	1
Same, K. D	2	
Dog powers, N. O. S	1	
Drills, grain, S. U	1½	1
Same, K. D., packed	1	2
Dusters, bran, S. U	3 T 1	D 1
Same, K. D., packed	2	
Elevators, for cotton, manufactured of wood and iron, S. U.	D 1	
Same, K. D	3	
Elevators or carriers for feeding lint to cotton gins	2	3
Evaporators and steamers, feed	1½	1
Evaporators, fruit	1½	

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A	Class.	Class if Released.
Agricultural Implements, L. C. L.—Continued.		
Evaporators, sugar, manufactured of iron, S. U	D 1	1½
Same, boxed or crated		2
Fans, wheat	3 T 1	D 1
Feather renovators; same as Mills, fanning.		
Flues, lint		3
Forks, hay and manure, in bundles	3	
Furnaces, evaporator	1	
Granulators, tobacco	2	
Harrows, N. O. S., and harrow frames	3	4
Harrow teeth; see Iron and Steel Articles.		
Harvesters and pickers, cotton	1½	1
Harvesters, N. O. S.; see Mowing Machines.		
Hoes, in bundles	3	
Hoes, without handles, in barrels or casks	4	
Hoisters, hay; see Carriers.		
Horse-powers, railroad or endless chain	1½	
Horse-powers, K. D	2	
Hullers, clover	1½	1
Hullers, pea	1½	1
Huskers, corn	1	
Knives, hay, packed	2	
Machines, hemp	1	
Machines, K. D., mowing and reaping, loose and small parts boxed	1	2
Machines, smut	3	
Manure spreaders, S. U	1½	1
Same, K. D	2	3
Mills, burr-stone, portable	3	
Mills, cane, cast-iron, minimum weight, 350 pounds each	5	
Mills, cane, N. O. S	3	4
Mills, cob	4	
Mills, corn	3	4
Mills, fanning, S. U	3 T 1	D 1
Same, K. D. flat, tied in bundles.	1½	1½
Mills, hominy	3	4
Mills, sorghum	3	4
Mills, sugar, with trains	3 T 1	D 1
Mowers, lawn	1	
Mowing and reaping machines, binders and harvesters, whether combined or separate, S. U	1½	1
Same, wheels on or off, detachable parts removed and small parts packed	3	
Same, K. D., and fully boxed	3	
Mowing and reaping machines, K. D., loose, small parts boxed	1	2
Planters, corn and cotton, S. U	1½	1
Same, K. D., in bundles or boxes	2	
Planters, potato; same as Plows.		
Plow handles, boxed, crated or in bundles	A	
Same, C. L		P
Plow beams, in bundles, any quantity	A	
Plow parts, iron; see Iron and Steel Articles.		
Plow singletrees	4	
Plows, gang and sulky, S. U	3 T 1	D 1
Same, K. D	4	
Plows, N. O. S., S. U	1	2
Same, K. D	4	
Presses, cider	4	
Presses, hay and cotton, S. U	D 1	
Same, K. D	4	
Pruners, tree, in bundles	1	

A	Class.	Class if Released.
Agricultural implements, L. C. L.—Continued.		
Purifiers, middlings	3 T 1	D 1
Rakes, hand, in bundles	3	
Rakes, horse, S. U	1½	1
Same, K. D., well packed		3
Rollers, field and road	3	
Scrapers, road and pond	3	
Scythes, in bundles	2	
Scythes, in boxes	2	
Scythe snaths	1	
Separators	1	
Separators and crushers, cotton seed; see Crushers and Separators.		
Shellers, corn, hand, packed	1	2
Shellers, corn, power, detachable parts taken off and packed	1	
Shovels and spades, in bundles	3	
Sprayers, garden, K. D. completely, boxed		1
Straw stackers	1	
Tedders, horse; same as Rakes, horse.		
Threshers	1	
Transplanters, S. U	D 1	
Same, K. D	1	
Wheels, agricultural implement, iron	3	5
Wood, in shape for implements, N. O. S., boxed, crated, or in bundles	4	
Alabastine; see Wall Finish.		
Alcohol, wood, in wood	3	4
Alcohol, N. O. S.; see Liquors.		
Ale, beer and porter, viz.:		

NOTE.—No freight charges to be made for ice, in same car with ale, beer or porter in car-loads, necessary to preserve it in transit, 4,000 pounds to be the maximum weight of ice and packing carried free in any car of ale, beer or porter; but this allowance shall not be construed as permitting any ale, beer or porter to be carried free if less than 4,000 pounds of ice and packing be loaded in the car. Ice must not be transported free with less than car-load shipments of ale, beer and porter.

Car-load shipments of ale, beer and porter in refrigerator cars shall be billed at the ascertained weight of contents, after deducting 4,000 pounds for ice and packing (or the actual weight of ice and packing if less than 4,000 pounds), and at the established rates applying on ale, beer and porter in car-loads.

No claim for reduction, if billing made on this basis, shall be allowed, unless it can be shown that the weights were incorrectly taken.

The following Rule will apply in ascertaining the weight on beer in car-loads containing ice or other packing:

The car of beer shall be weighed on track scales at originating point, and, when iced in transit, also at destination. The weight of the beer shall be

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A	Class.	Class if Released.
Ale, beer and porter—Continued.		
ascertained by taking a count of the packages contained in the car, computed at the estimated weights per package as shown in the classification, when the difference between the estimated weight and the scale weight does not amount to 4,000 pounds. Should the difference between the scale weight, and the estimated weight be more than 4,000 pounds, said difference shall be charged for at the rate applicable on beer.		
If, on weighing the car at destination, there is found to be a greater difference than 4,000 pounds (allowed for ice and packing) between the scale weight at destination and the billed weight, said difference shall be charged for at the rate applicable on beer.		
In wood (estimated weights: barrels, 350 pounds; half-barrels, 180 pounds; quarter barrels, 100 pounds; eighth-barrels, 50 pounds), L. C. L.	2	4
Same, C. L., minimum weight 20,000 pounds	4	E
In glass, packed, securely wired and sealed or locked, L. C. L.	2	4
Same, C. L., minimum weight 20,000 pounds	4	E
In wood and in glass, packed, mixed C. L., minimum weight 20,000 pounds	4	E
Ale, ginger, in glass, packed, securely wired and sealed or locked, L. C. L	2	4
Same, C. L., minimum weight 20,000 pounds	4	E
Ale and beer packages, empty, returned, including barrels, half-barrels, kegs and bottles in cases, barrels or casks, will take the same rate, any quantity, as applies on beer, C. L., in the same class of packages, in the reverse direction; the rate not to be higher, in any case, than on new packages. (Estimated weights: barrels, 100 pounds; half-barrels, 50 pounds; kegs and quarter-barrels, 30 pounds; eighth-barrels, 20 pounds).		
Alleys, bowling; see Bowling Alleys.		
Almanacs and trade circulars, prepaid	2	.....
Alum, lump or ground, in barrels or casks	6	.....
Alum, N. O. S.	4	.....
Aluminum, in slabs or ingots, packed in boxes or barrels	1	.....
Aluminum alloy metal, in boxes or crates, L. C. L	4	.....
Same, C. L	5	.....
Aluminum, chloride of (liquid), in barrels, L. C. L	.....	3
Same, in carboys, L. C. L.	.....	1
Same in barrels or carboys, C.L	.....	5
Aluminum ware, consisting of culinary and similar articles, packed	1½	.....
Ammonia, viz.:		
Anhydrous in wrought iron cylinders, not boxed, or in iron tubes, boxed, L. C. L	1	2
Same, C. L	2	3
Aqua, in glass, packed	3	4
Aqua, in iron casks	5	.....
Aqua, in iron tubes	1	2
Dry, in jars, packed	.....	1½
Same, in boxes, barrels, kegs or bags	.....	2
Sulphate of, L. C. L	5	.....
Same, C. L	6	.....
Same, when shipped to fertilizer factories; same as Fertilizers.		
Ammonia water casks; see Casks.		
Ammunition, N. O. S	1	.....
Anchors; see Iron and Steel Articles.		
Animal Pokes; see Pokes, animal.		
Annealing boxes; see Boxes.		
Antikalsomine or diamond wall finish; see Wall Finish.		
Antimony, crude	3	.....
Antimony, metal	4	.....
Antimony salts; see Salts.		
Anvils; see Iron and Steel Articles.		
Apples; see Fruit.		
Apple parers, boxed	2	.....
Aprons, vehicle seat; see Vehicle Materials.		
Argols, in boxes, barrels or casks	4	.....
Arsenic, crude, in kegs, boxes or barrels	3	.....
Artist's stretchers; same as Picture Frames.		
Asbestos, in barrels or casks, L. C. L.	5	.....
Same, C. L	6	.....
Asbestos, in boxes, kegs, sacks or bales, L. C. L	4	.....
Same, C. L	5	.....
Asbestos products, viz.:		
Building felt and sheathing, in rolls, covered, reels or cases, L. C. L	4	.....
Same, C. L	5	.....
Cement, dry, in bags, barrels, kegs, or casks, L.C. L	4	.....
Same, C. L	6	.....
Fire felt pipe covering, in sections or sheets, boxed or crated, L. C. L	5	.....
Fire felt pipe covering, C. L	6	.....
Mill board; same as Packing.		
Moulded sectional covering, pipe, in boxes or crates, L. C. L	5	.....
Same, C. L	6	.....
Packing, pipe, in rolls, reels, or cases, L. C. L	4	.....
Same, C. L	5	.....
Roof coating, in kegs, kits or barrels, value limited to 20 cents per gallon, L. C. L	5	.....
Same, C. L	6	.....
Roofing, in rolls, crated or in cases, any quantity	6	.....
N. O. S., L. C. L	4	.....
N. O. S., C. L	5	.....
Asbestos rock, L. C. L	4	.....
Asbestos rock, C. L.: same as Iron, special.		
Ashes, cotton seed; same as Meal and Hulls, cotton seed; see Fertilizers.		

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A	Class.	Class if Released.
Ashes or cinders, wood; see Fertilisers.		
Ashes, tan-bark; see Fertilizers.		
Asphalt slag roofing; see Roofing.		
Asphaltum, packed, L. C. L.	6	
Same, C. L.	A	
Awning frames and fixtures; see Iron and Steel Articles.		
Awning, vehicle; see Vehicle Materials.		
Axes	4	
Axles, iron, car, carriage and wagon; see Iron and Steel Articles.		
B		
Babbitt metal, viz.:		
In slabs, L. C. L.	4	
Same, C. L.	7	
In boxes, barrels or casks, L. C. L.	5	
Same, C. L.	6	
Backbands, made of cotton webbing; see Dry Goods.		
Bacon; see Meats.		
Baggage, army	4	
Baggage, personal effects; see Trunks		
Bagging, viz.:		
Oil pressed		1
In bales, foreign, to be used for baling cotton	A	
In bales, old	A	
In bales or rolls, N. O. S.	1	2
In rolls (for covering cotton), jute or pine fibre, or composed of wire warp and asbestos	A	
Bags, viz.:		
Burlap	6	
Cotton	5	
Gunny	6	
Paper	6	
Second-hand, empty, returned, cement, clay, grain, fertilizer, plaster and cotton-seed meal, made of cotton burlap, gunny or jute, in bundles	A	
Traveling	1	
Baking powders; see Powders.		
Balconies, portable	1	3
Ballast unloaders, L. C. L.	3	
Same, C. L.	5	
Balls, base	1	
Balusters; see Woodwork.		
Bananas; see Fruit.		
Barilla	3	
Bark, viz.:		
Ground, in bags	A	
Ground, in barrels or casks	4	
Tan, packed, L. C. L.; 20 per cent higher than class K.		
Tan, C. L.; same as Lumber, common.		
Minimum weight to be charged on car-load shipments of Tan Bark as follows:		
When cars of 36 feet in length or over are used, 24,000 pounds.		
Cars under 36 feet in length, 20,000 pounds.		
Basis of freight charge to be at same rate per one hundred pounds on car-loads of 20,000 pounds as on 24,000 pounds. (Cir. 109).		
N. O. S., in boxes, bags or barrels	2	
Bark extracts, for dyeing purposes; same as Dye Stuff, N. O. S.		

B	Class.	Class if Released.
Bark extract, for tanning only, viz.:		
In glass, packed	2	
In wood, L. C. L.	5	
In wood, C. L.	6	
Tanning, liquid, in wood, or tank cars, C. L., minimum weight 30,000 pounds, will be as follows:		
150 miles, 13 cents per 100 pounds.		
Over 150 miles, 15 cents per 100 pounds.		
For distance under 150 miles, 6th Class rate shall apply, except that in no instance shall the rate exceed the rate for 150 miles.		
Applicable to all railroads. See Circular No. 101.		
NOTE—Bark extract in barrels and tan bark packed, mixed car-loads, may be carried at car-load rate on bark extract.		
Barley, N. O. S.; same as Grain.		
Barley, pearl	3	
Barn-door hangers and tracks; see Iron and Steel Articles.		
Barns, tobacco, material, wooden		A
Same, C. L.		O
Barrel covers; see Covers.		
Barrel material	A	
Barrel racks and stands; see Racks.		
Barrels, empty, viz.:		
Barrels, half-barrels and kegs, ale and beer, estimated weights: barrels, 100 pounds; half-barrels, 50 pounds; kegs and quarter-barrels, 30 pounds; eighth-barrels, 20 pounds	E	
Barrels, empty, mineral water, molasses, oil, turpentine and vinegar, kraut, pickles, coca-cola, cider and lard, whiskey, estimated weight 75 pounds each, L. C. L.	3	5
Barrels, half-barrels and kegs, N. O. S., L. C. L.	2	
Same, C. L., minimum weight 10,000 pounds	6	
Kegs, N. O. S., in crates	3	
Barrels, paper, not nested	4 T 1	
Barrels paper, nested, packed	2	
Casks for wine, beer or other liquids, requiring transportation on open cars, minimum weight, 5,000 pounds charged for	1	
Barrels, empty, returned, viz.:		
Bark extract, returned over same route as forwarded filled, prepaid, L. C. L.	4	
Same, C. L., minimum weight 10,000 pounds	6	
Barrels, half-barrels and kegs, ale and beer (estimated weights: barrels, 100 pounds; half-barrels, 50 pounds; kegs and quarter-barrels, 30 pounds; eighth-barrels, 20 pounds); see Ale and Beer Packages, returned.		
Barrels or tierces, lard, returned by same route as forwarded filled, L. C. L.	4	
Same, C. L., minimum weight 10,000 pounds	6	

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B	Class.	Class if Released.
Barrels, empty, returned—Continued.		
Mineral water barrels, returned by same route as passed over when filled, L. C. L.	4	5
Same, C. L., minimum weight 10,000 pounds	6	
Vinegar barrels, returned by same route as passed over when filled, prepaid or guaranteed, L. C. L.	4	5
Same, C. L., minimum weight 10,000 pounds	6	
Whiskey barrels, returned by same route as passed over when filled (the rate not to be higher in any case than on new barrels.)	H	
N. O. S.; same as Barrels, empty.		
Barrows, furnace charging; see Vehicles.		
Barytes, L. C. L.	6	
Basket material, N. O. S. (not rattan, reed or willow), in bundles, L. C. L.	4	
Same, C. L.	6	
Baskets, viz.:		
Cotton, folding (wooden rim with burlap body), viz.:		
S. U., not nested, L. C. L.	D 1	
S. U., nested, L. C. L.	1	
K. D., packed or in bundles, L. C. L.	5	
S. U. or K. D., packed or in bundles, C. L.	6	
Fruit, berry and vegetable, nested solid, either in cases or securely fastened, L. C. L.	2	
Fruit, berry and vegetable, in bundles, not nested, L. C. L.	D 1	
Fruit, berry, vegetable and tobacco, C. L., minimum weight 15,000 pounds	A	
Tobacco, with or without handles, nested or in bundles		1
Tobacco, packed in bundles of not less than 4	1	
N. O. S., not packed	3 T 1	
N. O. S., packed	D 1	
N. O. S., nested	D 1	
Bath tubs; see Tubs.		
Bats, base-ball, L. C. L.	3	
Same, C. L	5	
Batteries, electric storage; see Electric Batteries.		
Battery jars; see Glass and Glassware.		
Battery zincs; see Zincs.		
Batting, cotton, viz.:		
Pressed in bales	4	
Packed and covered; same as in bales.		
N. O. S.	2	
Beams, plow, wooden, in bundles, any quantity	A	
Beams: see Machinery, cotton and woolen.		
Beans, viz.:		
Castor, dry, in boxes	2	
Same, in barrels or sacks	5	
Tonqua, in boxes or barrels	1	
N. O. S., dried, in boxes	2	
N. O. S., dried, in barrels and sacks.	5	
Velvet; same as Cow-peas.		
Bed-cord; see Rope.		
Bed fasteners; see Iron and Steel Articles.		
Beds and bedsteads; see Furniture.		
Bee comb, bee-comb foundation, boxed or crated		
Beef; see Meats.		
Beef extract; see Extracts.		
Beehives, empty, set up	1	
Beehives, K. D., crated	6	
Beer; same as Ale.		
Beer carriers, empty, wooden	2	
Beer tonic, in glass, packed, securely wired, sealed or locked, L. C. L.	2	4
Same, C. L., minimum weight 20,000 pounds	4	E
Beer tonic, in wood, estimated weights: barrels, 350 pounds; half-barrels, 180 pounds; quarter-barrels, 100 pounds; eighth-barrels, 50 pounds, L. C. L.	2	4
Same, C. L., minimum weight 20,000 pounds	4	E
In wood and in glass, packed, mixed C. L., minimum weight 20,000 pounds	4	E
Bee smokers, boxed	1	
Beeswax; see Wax.		
Bees, in hive (man in charge passed free going, but must pay full fare returning), C. L., minimum weight 20,000 pounds		4
Bees, in hives, L. C. L., not taken.		
Beets; see Vegetables.		
Bellows	1	
Bells, bell metal or brass	1	
Bells, iron; see Iron and Steel Articles.		
Belt dressing; see Dressing.		
Belting, viz.:		
Chain; see Iron and Steel Articles.		
Cotton, in rolls or boxed or crated	4	
Leather	2	
Rubber	3	
Benders, rail; see Iron and Steel Articles.		
Benzine; see Oil, Coal.		
Berries; see Fruit.		
Bicycles; see Vehicles.		
Bicycle stands or racks, iron or wood, S. U.	D 1	
Same, K. D.	1	
Billiard tables and billiard table beds; see Furniture.		
Binders; see Agricultural Implements.		
Binders' boards; see Paper.		
Bins, fruit	1½	1
Birds, stuffed, in boxes	3 T 1	
Biscuit machines; see Machinery and Machines.		
Bitters; see Liquors.		
Blackboard erasers, boxed	2	
Blackboards, slate or wood, O. R. B. or chafing	1	2
Blacking, harness, shoe and stove, in glass, packed	3	
Blacking, harness, shoe and stove, except in glass, packed	4	
Blacklead; see Lead.		
Blankets; see Dry Goods, N. O. S.		
Blinds, venetian, packed in crates or boxes	1	
Blinds, doors and frames, L. C. L.	3	4
Same, C. L., minimum weight 20,000 pounds	6	
Blocks, viz.:		
Butcher's, wooden	5	

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B	Class.	Class if Released.
Blocks—Continued.		
Collar, wooden, partly K. D., detachable parts removed and tied in bundles	2	
Hat, in boxes, barrels or crates	3	
Last, wooden, in the rough, boxed or crated	4	
Pulleys; see Machinery and Machines.		
Shuttle, packed, L. C. L	6	
Same, C. L. (all rail shipments may be taken loose)	A	
Toy; see Toys.		
Wooden paving; same as Lumber.		
Blooms; see Iron and Steel Articles.		
Blood, dried, for fertilizing purposes, C. L.; see Fertilizers.		
Blowers; rotary; see Machinery and Machines.		
Bluestone or blue vitriol, dry, in barrels or casks	6	
Bluestone or blue vitriol, in boxes or kegs	2	
Bluestone or blue vitriol, N. O. S., in barrels or casks	5	
Blueing, viz.:		
Dry, packed	1	
Liquid, in glass, packed	1	2
Liquid, in wood	4	
Board, scale, L. C. L	3	
Same, C. L	5	
Boards, cutting, glass, in crates or bundles	3	
Boards, ironing; see Ironing Boards.		
Board, leather, packed	4	
Boats, viz.:		
Canvas	D 1	
Common, wooden, L. C. L		D 1
Common, wooden, when flat cars are required, C. L		5
Metallic, life, same as Boats, row.		
Racing		4 T 1
Row, when loaded in box cars, L. C. L	4 T 1	
Row, when flat cars are required, minimum weight 10,000 lbs		2
Row, when two flat cars are required, minimum weight, 10,000 pounds to each car		2
Row, C. L., minimum weight 20,000 pounds		3
Sectional, taken apart, sections nested	D 1	
Steam yachts, minimum weight 10,000 pounds	2	
Entirely taken apart and knocked down flat, crated or boxed, L. C. L	1	
Same, C. L., minimum weight 16,000 pounds	3	
Bobbins, shuttles and spools, wooden, packed, C. L	6	
Same, L. C. L	5	
Bobbin or spool-heads, in sacks, or packed in boxes 2 feet by 2 feet by 4 feet	A	
Bodies, vehicle; see Vehicle Materials.		
Boiler compounds	3	4
Boiler flues; see Flues.		
Boilers, bath and range, L. C. L	2	3
Same, C. L	4	5
Boilers, N. O. S.; see Machinery and Machines.		
Bolts; see Iron and Steel Articles.		
Bon-bons, soda; same as Confectionery.		
Boneblack	3	
Bones and bone-dust; see Fertilizers.		
Bones, rags, scrap iron, mixed, C. L., not less than 20,000 pounds charged for	4	
Bonnets; same as Dry Goods, N.O.S.		
Bookcases; see Furniture.		
Books	1	
Booths, viz.:		
Police, sheet iron; see Iron and Steel Articles.		
Popcorn; same as Houses, portable.		
Voting, iron or steel; see Iron and Steel Articles.		
Boots and shoes	1	
Borax, packed	4	
Bottle covers; see Covers.		
Bottle racks; see Racks.		
Bottles; see Glass and Glassware.		
Bottling apparatus; see Machinery and Machines.		
Bowling alleys, in bundles, crates or boxes, L. C. L	2	4
Same, C. L	4	6
Bows; see Vehicle Materials.		
Box or barrel covers, with glass panel inserted; see Covers.		
Box material viz.:		
Cigar, K. D. flat, crated or in bundles, strapped, owner's risk of wet, warping or splitting L. C. L	3	
Same, C. L	5	
For manufacturer of packing cases for cotton factory products, and tobacco boxes; see Lumber.		
N. O. S	A	
Box rods, wagons; see Iron and Steel Articles.		
Box straps; see Iron and Steel Articles.		
Boxes, empty, viz.:		
Annealing, L. C. L	3	
Same, C. L	5	
Banana, cylindrical, L. C. L	1½	
Same, C. L., minimum weight 15,000 pounds	6	
Berry and vegetable crates, K. D. and folded, L. C. L	2	
Same C. L., minimum weight 15,000 pounds	A	
Boxes, tobacco, tin, L. C. L	1	
Same, C. L., minimum weight 20,000 pounds	4	
Carriers, ale, beer or mineral water, made of wood, wire or sheet metal, L. C. L	2	
Cigar, packed, L.C. L	D 1	
Egg cases, L. C. L	1	
Fruit, N. O. S., L. C. L	1	
Gas purifier; see Gas Purifier Boxes.		
Leatheroid; same as Paper Boxes.		
Match, wooden, L. C. L	2	
Orange, cylindrical, L. C. L	1	
Same, C. L., minimum weight 15,000 pounds	6	
Paper, not nested, packed, L. C. L	D 1	
Paper, nested and packed in boxes, barrels or crates, L. C. L (The term "nested" covers a series of 2 or more articles fitting closely one within another)	2	
Paper, folding, K. D., packed, L. C. L	2	

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B	Class.	Class. if Released.
Boxes, empty—Continued.		
Paper, packed, C. L., minimum weight 10,000 pounds	4	
Post-office, letter	2	
Safe deposit, iron or steel; see Iron and Steel Articles.		
Spindle (used in shipping spindles); same as Boxes, N. O. S.		
Tobacco, wooden, L. C. L.	1	
Same, C. L., minimum weight 15,000 pounds		A
Boxes, empty, returned, viz.:		
N. O. S., L. C. L.	1	
N. O. S., C. L., minimum weight 15,000 pounds	A	
Ale, beer, porter, returned with empty bottles; see Ale and Beer Packages.		
Cracker, biscuit or bread boxes, cases (or cans in cases), L. C. L	4	
Same, C. L., minimum weight 15,000 pounds	5	
Boxes, meat, empty meat hooks and meat racks returned in refrigerator cars in which originally forwarded, and via the same route (to be considered part of the equipment of the refrigerator car in which orginally forwarded) may be handled free, provided they are returned as above and treated the same as the empty car without way-billing, no bill of lading or receipt to be issued and no risk or liability to be assumed therefor.		
Packing, L. C. L.	4	
Same, C. L., minimum weight 15,000 pounds	5	
Refrigerator boxes, L. C. L.	4	
Same, C. L., minimum weight 15,000 pounds	5	
Soda water, returned with empty bottles	4	E
N. O. S., same as Boxes, empty.		
Boxes, vehicle, iron; see Iron and Steel Articles.		
Brackets, insulator; see Telegraph.		
Brackets, shelf, steel; see Iron and Steel Articles.		
Brake beams, ratchets and shoes; see Iron and Steel Articles.		
Brake equipment, air, steam and electric car, N. O. S., packed, L. C. L.	3	
Same, C. L.	4	
Brakes, wagon; see Iron and Steel Articles.		
Bran; see Millstuff.		
Brandy; see Liquors.		
Brass, viz.:		
In ingots	2	
Scrap, loose	2	
Scrap, packed	5	
N. O. S., in boxes, barrels or casks	2	
Brass bearing, in boxes, barrels or casks	2	
Brass pipe; see Pipe.		
Brass vessels, in boxes, barrels or casks	2	
Bread, St. John's, in boxes or barrels	1	
Bread, N. O. S.	3	
Bread, leaven, self-raising; see Leaven.		

B	Class.	Class if Released
Brewers' shavings or chips; see Shavings.		
Brick, to be charged for at actual weight, viz.:		
Bath	5	
Common, L. C. L. 20 per cent. higher than C. L.		
Common, C. L. In absence of special commodity rates charge same as Lumber, common, C. L.; if no special lumber rates, charge Class P.		
Enameled or ornamental, in barrels or boxes, L. C. L.	4	
Enameled or ornamental, in barrels or boxes, C. L.	6	
Fire, L. C. L.	6	
Fire, C. L.	O	
Hollow, C. L.	P	
Vitrified; same as Fire-Brick.		
Brick drying shelves, L. C. L.	4	
Same, C. L.	6	
Brick machines; see Machinery and Machines.		
Brick trays, wooden, L. C. L.	4	
Same, C. L.	6	
Brick trucks; see Vehicles.		
Brimstone, viz.:		
In boxes, L. C. L.	1	
In bags, L. C. L.	3	
In barrels, L. C. L.	5	
In car-loads, N. O. S.	6	
Same, when shipped to fertilizer factories; same as Fertilizers.		
Bristles	1	
Britannia ware	1	
Bronze plates; see Plates.		
Broomcorn, compressed, L. C. L.	3	
Broomcorn, C. L., minimum weight 12,000 pounds	5	
Broomcorn and broom handles, mixed C. L., minimum weight 20,000 pounds	6	
Broom fibre; see Fibre.		
Broom splints	6	
Brooms, L. C. L.	1	
Brooms, C. L., minimum weight 15,000 pounds	2	
Brushes, made of palmetto or other soft woods, unfinished	1	
Brushes, scrubbing, in bundles or boxes, L. C. L.	2	
Same, C. L., minimum weight 12,000 pounds	3	
Brushes, N. O. S	1	
Buckets, viz.:		
Coal, L. C. L.	1	
Coal, C. L., minimum weight 20,000 pounds	4	5
Elevator, pressed, iron or steel; see Iron and Steel Articles.		
Elevator, N. O. S., in packages, owner's risk of wet and rust, L. C. L.		1
Same, C. L		5
Iron, galvanized; see Iron and Steel Articles.		
Ore, iron and steel; see Iron and Steel Articles.		
Well	3	
Wooden, well, C. L.; see Woodenware.		
N. O. S., wooden, same as Woodenware.		
Buckles, cotton tie; see Cotton Tie Buckles.		

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B	Class.	Class if Released.
Buckles, turn, iron; see Iron and Steel Articles.		
Buckwheat flour; see Flour, buckwheat.		
Buffalo robes; see Robes.		
Buggies; see Vehicles.		
Building material, wood, mixed C. L., of doors, sash, frames, blinds, flooring, sills, weather-boarding, scantling or rough or finished lumber (not to apply on straight or mixed C. L. of sash, doors and blinds only)	.....	O
Bulbs, flower, L. C. L.	.....	2
Same, C. L.	.....	4
Bullets; same as Shot.		
Bungs, packed in barrels, L. C. L.	3	.....
Same, C. L.	A	.....
Buoys, iron, empty or filled with gas, requiring flat or gondola car; minimum weight 5,000 pounds each	.....	1
Bureaus; see Furniture.		
Burial cases; see Coffins.		
Burlaps (not burlap bags, for which see Bags)	6	.....
Burrblocks; same as Millstones.		
Bushing, pulley, wooden; see Pulley Bushing.		
Butcher's blocks; see Blocks.		
Butchers' skewers; see Skewers.		
Butter (in common or refrigerator cars), viz.:		
In cans, boxed or crated	1	3
In cans, N. O. S.	1	2
In kegs, firkins, buckets, pails and tubs	1	3
Fruit; see Preserves.		
Butter dishes, wooden; see Plates.		
Butter moulds, wooden; see Moulds.		
Butterine and oleomargarine; same as Butter.		
C		
Cabbage; see Vegetables.		
Cabinets, cracker, K. D. flat, L. C. L.	1	.....
Same, C. L.	4	.....
Same N. O. S., set up, crated or boxed, L. C. L.	D 1	.....
Same, C. L.	2	.....
Cabinets, kitchen; see Furniture.		
Cabinets, printers'; see Printers' Cabinets.		
Cabinetware; see Furniture.		
Cable, telegraph or telephone, enclosed in lead pipe, in coils or reels, boxed or crated or in casks L. C. L.	2	3
Same, C. L.	3	4
Cable reels; see Reels.		
Cages, bird, boxed	3 T 1	.....
Same, K. D., nested and packed	D 1	.....
Cake, viz.:		
Cotton-seed oil; same as Meal, cotton-seed; see Fertilizers.		
Nitre, L. C. L.	5	.....
Nitre, C. L.; see Fertilizers.		
Salt, L. C. L.	5	.....
Salt, C. L.; see Fertilizers.		
Calcicake	5	.....
Calcium, carbonate of, in barrels, iron drums, or in tin cans, boxed or jacketed (ship's option), L. C. L.	3	.....
Same, C. L.	5	.....

C	Class.	Class if Released.
Calicoes; see Dry Goods.		
Cambrics; see Dry Goods.		
Camphine	1½	1
Camphor	1	.....
Candles, boxed	4	.....
Candy; see Confectionery.		
Cane reeds; see Reeds.		
Canned beef and pork; see Meats.		
Canned goods (not including condensed milk), N. O. S., L. C. L.	4	.....
Same, C. L.	5	.....
Cannon, cannon balls, caissons and all castings, parts of gun carriages, L. C. L.	1	.....
Same, C. L.	4	.....
Cans, empty, viz.:		
Coffee, returned, L. C. L.	4	.....
Same, C. L., minimum weight 15,000 pounds	5	.....
Cracker, biscuit or bread, returned; see Boxes, empty, returned.		
Fruit, in bulk (shipper's option), C. L., minimum weight 15,000 pounds	.....	5
Fruit, entirely boxed or crated, L. C. L.	.....	3
Same, C. L., minimum weight 15,000 pounds	.....	5
Iron, galvanized; see Iron and Steel Articles.		
Lard, tin, in bulk (shipper's option), C. L., minimum weight 15,000 pounds	.....	5
Lard, entirely boxed or crated, L. C. L.	.....	3
Same, C. L., minimum weight 15,000 pounds	.....	5
Meat, tin (used for packing meats), when returned	4	.....
Paint or oil, entirely boxed or crated, minimum weight 20,000 pounds	.....	4
Roving, leatheroid or fibre, parts of cotton or wooden mill machinery, L. C. L.	D 1	.....
Roving, leatheroid, fibre, paper or tin, for cotton or woolen mills, in straight C. L., or with mixed C. L. of cotton or woolen mill machinery, minimum weight 20,000 pounds	.....	6
N. O. S., loose	.....	D1
N. O. S., crated	.....	1½
N. O. S., boxed	.....	1
N. O. S., in wooden or metal jackets, boxed or crated, L. C. L.	1	2
Same C. L., minimum weight 20,000 pounds	.....	4
Tin, tobacco; see Boxes.		
Cant hooks	2	.....
Canton flannel; see Dry Goods.		
Canvas; see Dry Goods.		
Canvas boats; see Boats.		
Caps and hats; same as Dry Goods, N. O. S.		
Caps, hay and grain, L. C. L.	3	.....
Same, C. L., minimum weight 15,000 pounds	6	.....
Caps, percussion	1	.....
Capstans	3	.....
Carbide of calcium; see Calcium.		
Carbon, black; same as Lamp Black.		
Carbon, bisulphide of, in iron drums.	2	.....
Carbon cylinders, packed for electric batteries	1	.....
Carbon clinkers (taken from gas retorts), L. C. L.	6	.....

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C	Class.	Class. if Released.
Carbon clinkers—Continued.		
Same, C. L.; Coke rates.		
Carbons, electric light, packed, L. C. L.	2	
Same, C. L.	3	
Carboys; see Glass and Glassware.		
Cards, viz.:		
Cotton and woolen hand-packed; see Machinery, Cotton and Woolen.		
Playing	1	
Show; see Signs.		
Carousals; same as Merry-go-rounds		
Carpeting, viz.:		
Wood, unfinished, in bundles, 36 inches in length or under, L. C. L.	4	
Same, C. L.	6	
Wool, N. O. S., in bundles, L. C. L.	1	2
Wood, N. O. S., in boxes or crates, L. C. L.	2	3
Wood, N. O. S., C. L.		5
N. O. S., well covered	1	
Carpet lining, viz.:		
In boxes	2	
In rolls, bundles or crates	5	
Carpet sweepers, loose	D 1	
Same, boxed	2	
Carriages, see Vehicles.		
Carriers and hoisters, hay; see Agricultural Implements.		
Carrots; see Vegetables.		
Cars, viz.:		
Cane, coke or larries; see Vehicles.		
Railway; see Railroad Rolling Stock Equipment.		
Street or tramway; see Vehicles.		
Car seals; see Seals, car.		
Cartridges, metallic or paper (not high explosives), boxed, L. C. L.	1	
Same, C. L.	5	
Cartridge shells, paper, empty		1
Carts; see Vehicles.		
Cases, viz.:		
Book; see Furniture.		
Cracker; same as Cabinets, cracker		
Printers' ; see Printer's Cases.		
Show; see Glass and Glassware.		
N. O. S.; see Boxes.		
Cash railways, boxed or tied in bundles		1½
Cash registers, boxed	D 1	1
Casks, empty, for wine, beer or other liquids; see Barrels.		
Casks, iron, for ammonia water, naphtha, etc., returned, empty; see Iron and Steel Articles.		
Cassia; same as Pepper.		
Castings, viz.:		
Bronze, N. O. S., O. R. B.	2	
Iron; see Iron and Steel Articles.		
Plaster; see Plaster.		
Castor pomace, C. L.; see Fertilizers C. L.		
Catsup, in glass, boxed	1	2
Catsup, in wood	4	
Cattle guards, iron; see Iron and Steel Articles.		
Cattle powders; see Powders.		
Caustic soda; see Soda.		
Caviar, packed	1	
Ceiling, iron or steel; see Iron and Steel Articles.		
Cellulose, in boxes or sacks, L. C. L.	1	
Same, C. L., minimum weight 20,000 pounds	4	

C	Class.	Class if Released.
Cement, viz.:		
Asbestos; see Asbestos Products.		
Glue, packed	2	
N. O. S., barrels or bags, L. C. L., 20 per cent higher than C. L. rate.		
Same, C. L.; see Special Rates.		
Cement, in bags or barrels, and Lime, in barrels, mixed C. L., 24,000 pounds minimum, same as Cement, C. L.		
Cement, in bags or barrels, estimated weights: Portland, 400 pounds; N. O. S., 300 pounds per barrel	K	
Plaster; same as Cement.		
Roofing; see Roofing.		
Cerealine, L. C. L.; see Food Preparations, cereals.		
Cerealine, in sacks, or in bulk, for brewing purposes, shipped direct to breweries, C. L.	D	
Cesspools; see Iron and Steel Articles		
Chain, cotton, woolen and hempen; see Dry Goods.		
Chain, iron; see Iron and Steel Articles.		
Chain, iron, in coils; see Special Iron Rates.		
Chairs and chair stock; see Furniture.		
Chairs, lawn, iron; see Iron and Steel Articles.		
Chalk, prepared	1	
Chalk, N. O. S.	5	
Chalk, crayons	4	
Charcoal, viz.:		
In sacks	A	
In barrels or casks, L. C. L.	A	
Same, C. L.	A	
Checks; see Dry Goods.		
Cheese, in common or refrigerator cars	1	4
Cheese safes or covers; see Furniture.		
Chestnuts; see Nuts.		
Chests, viz.:		
Cedar; same as Trunks.		
Commissaryc	1	
Ice, see Furniture.		
Cheviots; see Dry Goods.		
Chicory	4	
Chimogene; same as Oil, coal.		
Chinaware	D 1	1
Chips, brewers'; see Shavings.		
Chips, dyewood; see Dyewood Chips.		
Chloride, value limited to 20 cents per pound	3	
Chloride of lime; see Lime.		
Chocolate, N. O. S.	1	
Choppers; see Agricultural Implements.		
Chrome ore; see Ores.		
Chromos; same as Paintings.		
Chufas; see Nuts.		
Church furniture; see Furniture.		
Churns, viz.:		
Barrel, S. U.	D 1	
Barrel, frames taken off and packed in bundles	2	
Completely K. D., and boxed or crated, L. C. L.	1	3
Same, C. L., minimum weight 12,000 pounds	4	6
N. O. S., not packed	D 1	
N. O. S., packed	2	
Chutes, mail, boxed		1
Chutes and tipples, coal, K. D., manufactured of iron and wood, L. C. L.	4	5

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C	Class.	Class if Released.
Chutes and tipples—Continued.		
Same, C. L.	5	6
Cider, viz.:		
In drums	2	3
In glass, packed in boxes, barrels or casks	1	2
Same, prepaid	2	3
In wood	4	5
Same, prepaid	5	6
Cider preservative, value limited to $4.00 per gallon, in kegs, casks or barrels	1	.....
Same, dry, in boxes, kegs, or barrels	3	.....
Cigarette paper in boxes; see Paper.		
Cigarettes:		
If not strapped and corded, as provided hereafter	3 T 1	.....
If boxed and strapped, corded, and sealed, with cord passing through each and every board and over each seam in boxes	2	.....
Cigar lighters	1	.....
Cigar moulds; see Moulds.		
Cigars, viz:		
If not strapped and corded, as provided hereafter	3 T 1	.....
If boxed and strapped, corded and sealed, provided that the cording passes through each and every seam in box	1	.....
Cinders, wood; see Fertilizers.		
Cisterns, slate; see Slate Cisterns.		
Citron	2	.....
Clamps for trunks; see Trunk Clamps		
Clariphos (diluted acid, used in manufacture of jelly); same as Vinegar.		
Clay, viz:		
Burnishing, packed	5	.....
China or German, in casks, barrels, tierces or hogsheads, L. C. L.	5	.....
Same, C. L.	6	.....
Fire, L. C. L., packed	K	.....
Same, C. L.	P	.....
N. O. S., in boxes, barrels, casks or sacks, L. C. L.	6	.....
N. O. S., C. L.; same as Brick, fire, C. L.		
Clay carts; see Vehicles.		
Clay pigeons; see Targets.		
Clay pots (empty glass receptacles), C. L.; see Pots.		
Cleaners: see Agricultural Implements.		
Cleats, wooden, small, for securing electric wires, packed, L. C. L.	3	.....
Same, C. L.	5	.....
Clocks, boxed	1	.....
Clock weights, packed	2	.....
Clothes lines; see Rope.		
Clothes-line holders, packed in crates or boxes	3	.....
Clothes pins; see Pins.		
Clothes props, mixed with clothes pins and washboards, C. L.; see Washboards.		
Clothes props, boxed or crated, L. C. L.	4	.....
Same, C. L., minimun weight 12,000 pounds	6	.....
Clothes wringers; see Wringers.		
Clothing, viz:		
Card, packed	1	.....
Oiled, in original crates	1½	1
Rubber	1	.....
N. O. S., same as Dry Goods, N. O. S.		
Cloth wire; see Wire Cloth.		
Coal and coke, in boxes, barrels, casks or sacks, L. C. L.	K	.....
Coal, C. L.; see Circular No. 126.		
Coal-saving compound	4	.....
Coal-tar, in barrels, L. C. L.	A	.....
Coal-tar, C. L.	K	.....
Coating, roof; see Roof Coating.		
Cocoa	1	.....
Coca-cola, wine of cocoa and soda fountain syrups; see Preserves and Fruit Juices.		
Cocoanut, desiccated, in glass, pkd.	1	.....
Same, N. O. S.	3	.....
Cocoanuts; see Nuts.		
Codfish; see Fish.		
Coffee, all shipments to be charged at actual gross weight, viz.:		
Green, single sacks	4	.....
Green, double sacks	6	.....
*Ground, in cans or cabinets, crated	6	.....
*Roasted, in cabinets, crated	5	.....
Roasted or ground, in double sacks	5	.....
Roasted, in single sacks	3	.....
Roasted or ground, in boxes or barrels	5	.....
Roasted, in cans, crated	5	.....
Coffee essence or extract	2	.....
Coffee mixtures or substitutes	3	.....
Coffins, boxed or wrapped and crated	2	.....
Coffin stock, wooden, K. D., manufactured of poplar, pine or other common woods, dressed, but not further finished, in crates or bundles, L. C. L.	.....	6
Same, C. L.	.....	A
Coke; see Coal.		
Collars, horse; see Saddlery.		
Collars, paper, packed; see Paper Collars.		
Cologne; see Perfumery.		
Coloring syrup, in barrels, half barrels or kegs	.....	4
Comforts; see Quilts.		
Compasses, mariners', boxed	.....	D 1
Compo-board (combined wood and strawboard, for floors, walls and ceilings), L. C. L.	6	.....
Same, C. L.	A	.....
Compound, boiler; see Boiler Compounds.		
Compound, coal-saving; see Coal-saving Compound.		
Compounds, washing or scouring; see Washing or Scouring Compounds.		
Compounds, wall cleaning, in tin cans, packed in boxes	2	.....
Condensers; see Agricultural Implements.		
Conductors, or downspouts, or leaders, of galvanized iron or tin, viz.:		
Nt onested, in crates, L. C. L.	1	.....

* The classification of coffee in cabinets applies on shipments packed in cabinets or bins, used in grocery stores to contain coffee, and is not applicable on coffee packed in articles of household furniture, such as bureaus and chiffoniers.

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C	Class.	Class if Released.
Conductors, etc.—Continued.		
Same, C. L.	4	
Same, nested in crates, L. C. L.	2	
Same, C. L.	4	
Conductors and eave troughs, wooden, L. C. L.	4	
Same, C. L.	6	
Conduits, brick, C. L.		A
Conduits, electric, insulating, tarred felt or paper, in bundles, crates or boxes, L. C. L.	2	
Same, C. L.	5	
Confectionery, viz.:		
Candy, value limited to 20 cents per pound, and so expressed in bill of lading	3	4
Candy, value limited to 6 cents per pound, and so expressed in bill of lading	4	5
N. O. S.	1	
Popped corn, plain or sugared	2	
Contractors' outfits; see Outfits.		
Conveyers, grain; see Machinery and Machines.		
Coolers, water; see Filters.		
Cooling-room material; see Furniture.		
Cooper's flags	1	
Coops, chicken, wire or wood, or wire and wood combined, K. D. flat, or with tops or bottom detached and bodies nested, L. C. L.	3	
Same, C. L.	5	
Coops, chicken, N. O. S.	1½	
Copal; see Gum.		
Copings, slate; see Slate Copings.		
Copper, viz.:		
In boxes, barrels or casks	2	
In ingots and pigs	4	
Scrap, loose	2	
Scrap, packed	5	
Copper and zinc composition; see Yellow Metal.		
Copper bottoms, plates, sheets, bolts and rods	2	
Copper cornices; see Cornices.		
Copper mats, L. C. L.	4	
Same, C. L.	6	
Copper pipe; see Pipe.		
Copper stills; see Stills.		
Copper, sulphate of; same as Bluestone.		
Copper vessels, in boxes, barrels or casks	2	
Copperas, in barrels or casks	6	
Copperas, N. O. S.	4	
Copying presses; see Presses.		
Cordage	3	
Cores, for winding paper thereon; see Spools and Cores.		
Cork, viz.:		
Ground, compressed in packages	3	
Same, uncompressed	1	
Shavings, in sacks	D 1	
N. O. S.	1	
Cork fasteners; see Fasteners, cork.		
Corn, viz.:		
Broom; see Broomcorn.		
Popcorn, in boxes	2	
Popcorn, in barrels or sacks	5	
Seed; see Seed.		
N. O. S.; same as Grain.		
Corncobs, packed, L. C. L.	D	
Same, packed or in bulk, C. L.	D	
Corn flour; see Flour.		
Corn poppers, rotary		D 1
Cornices and ornamental work for building, viz.:		
Sheet iron, galvanized iron, sheet copper and sheet zinc, boxed, crated or loose, L. C. L.	3 T 1	D 1
Same, C. L., minumum weight 10,000 pounds	1½	1
Wooden, for windows, doors or inside finish; see Woodwork.		
Wooden, for outside finish; same as Mouldings for building purposes.		
Corsets	1	
Corundum, crude, viz.:		
In casks, barrels or sacks, value limited to 4 cents per pound, L. C. L.; same as Emery.		
Same, C. L.; same as Iron, Special.		
Cotosuet (compound of beef suet and cotton-seed oil)		B
Cots; see Furniture.		
Cottolene (compound of lard and cotton-seed oil), packed in cases, tubs, half-barrels, barrels or tierces		B
Cotton, viz.:		
Burnt; railroad companies or other carriers, in view of the inflammable and dangerous nature of burnt cotton, will be permitted to make special and private contracts covering transportation of same, and to decline transportation of same whenever in their judgment such transportation would be attended with too great risk to their own or to other property consigned to their care; see Circular 89.		
Dyed, in bags	1	
Dyed, in bales, when shipped between points not covered by authorized cotton tariffs	4	
Dyed, in bales when shipped between points covered by authorized cotton tariffs, 10 cts. per 100 pounds higher than cotton tariff rates.		
Unginned, packed in bags, less than 2,000 pounds, L. C. L.	2	
Unginned, packed in bags, 2,000 pounds and over, L. C. L.	5	
Unginned, packed in bags, C. L., minimum weight 20,000 lbs.	6	
N. O. S., in bales; see Special Rates. See Circular No. 18.		
Cotton choppers; see Agricultural Implements.		
Cotton duck; see Dry Goods.		
Cotton factory product samples, in boxes or tablets	2	
Cotton gauze, plain or medicated; cotton bandages, plain or medicated, for surgical purposes and shipped by or to dealers in medical or surgical supplies, packed in boxes or bales	1	
Cotton gins, feeders and condensers; see Agricultural Implements.		
Cotton goods; see Dry Goods.		
Cotton mill machinery, parts of; see Machinery, cotton and woolen.		

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C	Class.	Class if Released.
Cotton piece goods and silesia.		
Cotton re-gins and linters, in bales, with privilege to carrier of compressing, value limited to two cents per pound	6	
Cotton re-gins and linters, N. O. S.; same as Cotton.		
Cotton sack material; see Dry Goods.		
Cotton-seed foots; see Foots.		
Cotton-seed and cotton-seed hulls; see Circular No. 10.		
Cotton-seed hulls and meal mixed or in mixed car-loads, or in less than car-loads, shall be classed same as Cotton-seed meal.		
Cotton-seed meal, ashes and oil cake; see Fertilizers.		
Cotton-seed meats; sees Meats, cotton-seed.		
Cotton shirts, drawers and overalls, unlaundered; same as Dry Goods, N. O. S.		
Cotton softener; see Softener.		
Cotton sweepings or motes (refuse of cotton-spinning factories), shippers' option	A	
Cotton sweepings or motes, N. O. S. (shippers' option)	2	
Cotton ties	A	
Cotton tie buckles, in boxes	2	
Same, in kegs, barrels or casks; same as Cotton Ties.		
Cotton tie buckles, wired in bundles; same as Cotton Ties.		
Cotton waste; see Dry Goods.		
Cotton webbing; see Dry Goods.		
Couplings, car; see Iron and Steel Articles.		
Couplings, shafting, steel; see Iron and Steel Articles.		
Covers, viz.:		
Barrel, wooden, with glass panel inserted, boxed or crated, L. C. L.		1
Barrel or box, with glass panel inserted		1
Bottle, paper, straw or wooden, packed or pressed in bales, L. C. L.	3	
Bottle, wooden, packed or pressed in bales, C. L., minimum weight 12,000 pounds	6	
Cheese; see Furniture.		
Man-hole, iron; see Iron and Steel Articles.		
N. O. S., wooden	1	
Crackers, L. C. L.	4	
Crackers, C. L., minimum weight 15,000 pounds	5	
Cracker meal and dust; same as Crackers.		
Cracklings	4	
Cradles, grain; see Agricultural Implements.		
Cranberries; see Fruit.		
Cranes, mail; see Iron and Steel Articles.		
Cranes, water, iron; same as Steam Pumps.		
Crash; see Dry Goods.		
Crates; see Boxes.		
Crayons, chalk; see Chalk.		
Creameries, packed or wrapped	2	3
Cream tartar, in boxes or kegs	2	
Cream tartar, in barrels or hogsheads	3	
Cribs; see Furniture.		
Crockery; same as Earthenware.		
Croquet sets, in boxes	2	
Cross-arms; see Telegraph Cross-arms.		
Crowbars; see Iron and Steel Articles.		
Crucibles, earthen or mineral, packed in barrels, hogsheads or casks		3
Crushers; see Agricultural Implements.		
Crushers, hullers and separators, cotton-seed; see Agricultural Implements.		
Crystals, washing; see Washing Crystals.		
Cultivators; see Agricultural Implements.		
Currants; see Fruits.		
Curtain rods and poles; see Furniture.		
Cushions, furniture; see Furniture.		
Cutch, extract, in barrels or casks	4	5
Cutch, N. O. S.	4	
Cutlery	1	
Cutters, meat; see Machinery and Machines.		
Cutters, paper; see Paper Cutters.		
Cutters; see Agricultural Implements.		
Cutting boards, glass; see Boards, cutting.		
Cycloramas; see Scenery.		
Cylinders, viz.:		
Gas, for dental purposes or for calcium lights, when filled with gas, O. R. L.; see Gas.		
Gas, for dental purposes or for calcium lights, empty, returned	3	
Gas cylinders or tubes for carbonic acid gas, empty	1	
Same, returned by same route as passed over when filled	4	6
Iron, for holding of acids; see Iron and Steel Articles.		
D		
Dashers, buggy; see Vehicle Materials.		
Dates; see Fruits.		
Decoy ducks, wooden, in crates or cases	3	
Same, canvas	1	
Deer, boxed	3 T 1	
Deer heads, S. U., boxed or crated	D 1	
Deer skins; see Skins.		
Deer tongue; see Tongue.		
Demijohns; see Glass and Glassware.		
Denims; see Dry Goods.		
Dental goods, L. C. L.		1
Same, C. L.		3
Desks; see Furniture.		
Detergent	4	
Dextrine, in barrels, L. C. L.	4	
Diggers, post-hole; see Post-hole Diggers.		
Diggers, potato; see Agricultural Implements.		
Dioramas, outfit; see Scenery.		
Dishes, wooden; see Plates.		

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D	Class.	Class if Released.
Disinfectants, L. C. L., viz.:		
Dry, in glass, packed	1	
Dry, in boxes	2	
Dry, in kegs, and barrels or casks	3	
Disinfecting liquid, in glass, packed	1	
Same, in cans, jacketed	1	
Same, in cans, boxed	2	
Same, in wood, N. O. S., prepaid	2	
Disinfectants, C. L., viz.:		
Dry	6	
Disinfecting liquid, in glass, packed, and in cans jacketed or boxed	5	
Same, in wood, N. O. S., prepaid	5	
Distributers; see Agricultural Implements.		
Dog irons; see Iron and Steel Articles.		
Dog powers; see Agricultural Implements.		
Doors; see Blinds.		
Doors, iron; see Iron and Steel Articles.		
Doubletrees; see Vehicle Materials.		
Dowel pins; see Pins.		
Downspouts; see Conductors.		
Drawbars, iron; see Iron and Steel Articles.		
Drawers, money, boxed and crated	1	
Drays; see Vehicles.		
Dressing, belt, in glass, packed	3	
Dressing, belt, in wood or in cans, boxed	4	
Drills, cotton; see Dry Goods.		
Drills, grain; see Agricultural Implements.		
Drive-well points; see Iron and Steel Articles.		
Drugs; see Medicines.		
Drums, viz.:		
Carbonic acid, empty, returned by same route as passed over when filled	3	5
Iron, for holding of acid; see Iron and Steel Articles.		
Musical instruments; see Musical Instruments.		
Toys drums; see Toys.		
Wooden, packing, L. C. L.	1	
Same, C. L., minimum weight 12,000 pounds	4	
Dry Goods, viz.:		
Cotton factory products	5	

Any of the following named articles (taken only at actual weights) made *wholly of cotton*, when specific name of article and name of shipper are plainly stenciled on outside of packages (shipper's name may be marked on tag attached to package), and stated in shipping receipt or bill of lading (marking or describing packages as containing "Cotton Piece Goods," will not be sufficient), in bales, O. R. of chafing, or in boxes, viz.:

Backbands, made of cotton webbing.
Calicoes.
Cambrics, glazed.
Canton flannels, plain or dyed.
Canvas.
Cottonades.
Checks, domestic.
Cheviots, domestic.
Cotton bags.
Cotton bagging (including brown cotton bagging).
Cotton towels.
Cotton waste.
Crash, linen or cotton.
Denims.
Duck.
Drills.
Ginghams, domestic.
Jeans.*
Jeans, corset.*
Kerseys.
Osnaburgs.
Plaids.
Rope.
Sack material.
Sheetings, bleached or brown.
Shirting.
Silesia.
Stripes, domestic.
Teazle cloth.
Tickings.
Twine.
Warp.
Webbing, backband.
Wicking.
Yarn.

(Class 5).

*Agents, when making bills of lading or way-bills for shipments of jeans, must always specify whether cotton or woolen jeans.

D	Class.	Class if Released.
Dry Goods—Continued.		
Same, unless conditions above named are complied with; same as Dry Goods, N. O. S.		
Jute canvas, when specific name of article and name of shipper are plainly marked on outside of packages, and stated in shipping receipt or bill of lading, in bales, O. R. of chafing, or in boxes	5	
Mixed cotton and woolen goods; same as Woolen Goods.		
Mixed, viz.: Any package containing articles of more than one class will be charged at the tariff rate for the highest classed article contained therein.		
Dry Goods—Continued.		
Muslins, cheap	1	
Yarns, on beams or spools	5	
Yarns, N. O. S.	3	
Webbing, cotton, N. O. S.	4	
Window hollands and shade cloth	1	
Woolen goods	1	
In trunks, not corded or wrapped	D 1	
In trunks, corded or wrapped	1	
N. O. S. (including all dry goods not specifically named), in bales, owners' risk of chafing, or in boxes or cases	1	
Duck, cotton; see Dry Goods.		
Dust, moulding	5	
Dusters, feather, in boxes	1½	
Dusters, bran; see Agricultural Implements.		

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D	Class.	Class if Released.
Dye-stuff, viz.:		
Dry, in boxes	1	
Dry, N. O. S., in barrels	2	
Liquid, N. O. S., in barrels	4	5
Dye wood, in boxes or barrels	2	
Dye woods, in stick	4	
Dye wood chips, in bags	3	
Dynamite and dynamite forcite; see Explosives.		
Dynamos; see Machinery and Machines.		
E		
Earth, fullers', in barrels or casks	6	
Earthen glass house pots; see Pots.		
Earthenware, jugware or stoneware, viz.:		
In boxes or barrels	1	2
In casks or tierces	3	4
In crates or hogsheads	4	5
Loose, L. C. L	1	2
Loose, C. L	4	5
Easels; see Furniture.		
Egg case fillers; see Fillers.		
Egg cases and crates; see Boxes.		
Eggs, Easter, made of paraffin wax	3 T 1	D 1
Eggs, packed	1	2
Egg testers		D 1
Electric batteries, storage, L. C. L	1	
Same, C. L	3	
Electric cleats, for securing electric wires; see Cleats.		
Electric conduits; see Conduits.		
Electric dynamos; see Machinery and Machines.		
Electric instruments and fixtures, N. O. S., boxed	1	
Electric light carbons; see Carbons.		
Electric light globes or bulbs; see Glass and Glassware.		
Electric light hoods, iron, nested, in packages	2	
Electric meters; see Meters.		
Electric motors; see Machinery and Machines.		
Electric motor trucks; see Trucks.		
Elevator buckets; see Buckets.		
Elevators, cotton; see Agricultural Implements.		
Elevators, N. O. S.; see Machinery.		
Embalming fluid, in glass or jugs, packed		1
Same, in barrels or kegs		4
Emery, value limited to 4 cents per pound	3	

E	Class.	Class if Released.
Emery, N. O. S	2	
Emery wheels, packed	3	
Enameled ware; see Agateware.		
Engines; see Machinery and Machines.		
Envelopes, packed	2	
Equipage, military, camp, garrison and horse	1	
Erasers, blackboards, boxed; see Blackboard Erasers.		
Essences; see Extracts.		
Ether, sulphuric, viz.:		
In steel drums, secured by an iron screw plug	1	
In tin cans, hermetically sealed and securely packed and boxed	D 1	
In glass bottles, boxed and securely packed	D 1	
Evaporators; see Agricultural Implements.		
Evergreen, boxed, for decorating purposes; see Trees and Shrubbery.		
Excelsior, pressed in bales, L. C. L	5	
Same, C. L., minimum weight 20,000 pounds, Class O, Commissioners' Standard Tariff, with 10 per cent added.		
Exhibitors; see Wire-work.		
Explosives, viz.:		
The transportation of high explosives by lines members of the "Associated Railways of Virginia and the Carolinas" will in all cases be governed by their specific rules and shipments and will not be received except by special agreement.		
Gun cotton	D 1	
Nitro-glycerine (not taken except by special agreement by lines interested).		
Powder, common, black, L. C. L	D 1	
Same, C. L., minimum weight 10,000 pounds	1	
Note.—Gross weights must be charged for on all shipments.		
All other explosives, L. C. L	D 1	
Same, C. L., minimum weight 20,000 pounds	1	

Rules governing transportation of high explosives:

High explosives, such as atlas, hercules, giant, dittmar, commercial, ætna, hecla and other nitro-glycerine powders; dynamite, nitro-glycerine, glynoin oil, nitroleum, blasting oil, nitrated oil or powder, mixed with any such oil or fibre, saturated with any such articles or substances, will be received for transportation only at steamship or railroad companies' option only under the following conditions:

First.—Shipments to be packed in strong boxes, not too large to be readily handled by one person, and each package to be plainly marked "Explosive," "Dangerous," on top and on one side or on one end.

Second.—It is understood that in these articles the nitro-glycerine is thoroughly absorbed in charcoal, sawdust, infusorial earth, wood fibre, carbonate of magnesia, or other similar substances, and that the amount of the nitro-glycerine is such that the temperature on the hottest summer day will not occasion any leakage; also that the powder formed by that absorbent material and the nitro-glycerine is always made up into cartridges and never put into the boxes in bulk. Should any package show outward signs of any oily stain, or other indication that absorption is not perfect, or that the amount of nitro-glycerine is greater than the absorbent can carry, the packages must be refused in every instance and must not be allowed to remain on the property of the carrier.

Third.—Nitrate or other explosive preparations not in accordance with the above specifications (except ordinary black powder) will in no case be received for shipment.

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Rules governing transportation of high explosives—Continued.

FOURTH.—Shipments must be so loaded that boxes will lie bottom side down, it being understood that the cartridges are so placed in the boxes that they will lie on their sides and never on their ends when so loaded. The boxes must be so placed in car that they cannot fall to the floor under any circumstances.

FIFTH.—Shipments of common black powder may be received if packed in good, substantial iron or wooden kegs, packages not to exceed one hundred and fifty pounds in weight, unless for export, when larger packages will be received.

SIXTH.—In no case will percussion caps, exploders, safety squibs, fulminators, friction matches or any other articles of like nature be loaded in same car with any of the above explosives. There cannot be too great care excercised in this matter.

SEVENTH.—Safety-fuse will be received for shipment at any time it is offered and the restrictions in regard to shipping powder do not apply to it.

EIGHTH.—As special powder cars are not in general service among roads, agents must know that none of the above explosive substances are loaded at their stations in old cars, having loose boards or cracks in the roof or sides. Cars for carrying these explosives must be first-class in every respect; must be tight everywhere, and must have doors that can be closely shut, leaving no cracks for sparks to get in. When explosives are carried in full car-loads, the doors must be stripped, except when the cars are equipped with the new Wagner car doors, which must never be stripped. Agents must refuse to receive from connecting lines cars loaded with explosives, unless the requirements of this section have been complied with.

NINTH.—Every car containing any of the above explosive substances, either full car-load or small package, must be plainly marked on both sides, "Powder—Handle Carefully," so that those having charge of it will not do anything ignorantly to incur danger. This should be done by the shipper of full car-loads, and by the agent when packages are loaded in car at his station. Cars containing explosives received from connecting lines, if not marked when received, must be marked by the agent at the connecting point. Agents will be held strictly responsible that no car containing explosives leaves their stations until it is properly marked.

TENTH.—Agents must notify conductors whenever a car containing explosives is to be taken from their stations; and conductors must not take from any station or siding any car known to contain explosive substances unless Rules Eight and Nine have been complied with, and such cars must be placed in their train as near the middle as possible.

ELEVENTH.—Agents should notify all the shippers in their neighborhood of the requirements.

TWELFTH.—The law provides heavy penalties, both to shippers and common carriers, for a violation of these rules, and agents and shippers should be careful to see that such shipments are put up, marked and forwarded only under their proper names and in accordance with these provisions.

E	Class.	Class if Released.
Extinguishers, fire, hand, glass or grenade, packed	1½	1
Extinguishers, fire, on wheels	D 1	1½
Extract of beef, viz.:		
Packed in glass or earthenware	.....	2
In cans, boxed	.....	3
In bulk, in barrels	.....	3
Extracts; see Bark, Coffee, Indigo, Logwood, Malt and Sauce.		
Extracts and essences, N. O. S.	1	.....
F		
Facings, coal and iron, in barrels or sacks, L. C. L.	6	.....
Same, C. L.	A	.....
Fans, viz.:		
Exhaust; see Machinery.		
Palm leaf, pressed	1	.....
Wheat; see Agricultural Implements, N. O. S., in boxes	D 1	.....
Farina, in packages, boxed, L. C. L.	4	.....
Same, C. L.	5	.....
Fasteners, box, metallic, in kegs, barrels or casks, contents marked or stenciled thereon	5	.....

F	Class.	Class if Released.
Fasteners, cork, wire, in boxes or barrels	2	.....
Faucets, boxed	2	.....
Feather renovators; see Agricultural Implements.		
Feathers	D 1	.....
Feeders; see Agricultural Implements.		
Feed water heaters; see Radiators and Heaters.		
Feldspar, in casks, barrels, hogsheads or tierces, L. C. L.	5	.....
Same, C. L.	6	.....
Felloes; see Vehicle Materials.		
Felt, building; see Asbestos Products.		
Felts, cotton (not batting), in bales	5	.....
Felt roofing; see Roofing.		
Fence, wire and wood (combination).		
Fence machines; see Machinery and Machines.		
Fencing; see Iron and Steel Articles.		
Fencing, field, woven wire in rolls; see Iron and Steel Articles.		
Fenders for street cars; see Iron and Steel Articles.		

SEE SPECIAL RATES—CIRCULAR NO. 1.

Fertilizers, C. L., minimum weight 20,000 pounds (shipper's option), including also:

Ammonia, sulphate of, when shipped to fertilizer factories, C. L.
Ashes, cotton-seed, C. L.
Ashes, tan-bark, C. L.
Ashes, wood, C. L.
Bones and bone dust, packed in barrels or casks (not taken in bags), C. L.
Brimstone, when shipped to fertilizer factories, C. L.
Cake, cotton-seed oil, C. L.
Cake, nitre, C. L.
Cake, salt, C. L.
Castor pomace, C. L.
Cinders, wood, C. L.
Glucose, refuse, when shipped to fertilizer factories, C. L.
Guano, C. L.

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Fertilizers, C. L.—Special Rates—Continued.

Gypsum land plaster, C. L.
Hulls, cotton-seed, in bags, barrels, casks or in bulk, C. L., minimum weight 20,000 pounds.
Iron, sulphate of, when shipped to fertilizer factories, C. L.
Kainit, when shipped to fertilizer factories, C. L.
Lime, acetate, C. L.
Marl, green sand, in bags, barrels or casks (not taken when in bulk), C. L.
Meal, cotton seed, C. L.
Meal, gluten, when shipped to fertilizer factories, C. L.
Meal, linseed oil, C. L.
Plaster, land, C. L.
Potash, German, muriate, sulphate, when shipped to fertilizer factories, C. L.
Pyrites, C. L.
Shells, oyster, when shipped to fertilizer factories, C. L.
Slag, ground, C. L.
Soda, nitrate, C. L.
Sulphur when shipped to fertilizer factories, C. L.
Tankage and dried blood, C. L.
Tobacco sweepings or stems, in bags, bales, barrels, casks, or in bulk, for fertilizer purposes, so certified on bill of lading or shipping receipt, value limited to $10 per ton, and so expressed in bill of lading, C. L.

TWENTY PER CENT. HIGHER THAN FERTILIZERS, C. L.

Fertilizers, L. C. L., including also:

Ashes, cotton-seed, L. C. L.
Ashes, wood, L. C. L.
Ashes, tan-bark, L. C. L.
Bones and bone dust, packed in barrels or casks (not taken in bags), L. C. L.
Cake, cotton-seed oil, L. C. L.
Cinders, wood, L. C. L.
Guano, L. C. L.
Gypsum land plaster, L. C. L.
Hulls, cotton-seed, in bags, barrels or casks (not taken when in bulk), L. C. L.
Kainit, when shipped to fertilizer factories, L. C. L.

Fertilizers, L. C. L., including also:

Meal, cotton-seed, L. C. L.
Meal, linseed oil, L. C. L.
Plaster, land, L. C. L.
Potash, German, muriate, sulphate, when shipped to fertilizer factories, L. C. L.
Pyrites, L. C. L.
Slag, ground, in bags, L. C. L.
Tobacco sweepings or stems, in bags, bales, barrels or casks, for fertilizer purposes, so certified on bill of lading or shipping receipt, value limited to $10 per ton, and so expressed in bill of lading, L. C. L.

FREIGHT RATE ON FERTILIZER MATERIAL.

The freight rate on Fertilizer Material, viz.: Ammonia, sulphate of; Blood, dried; Bones; Castor Pomace, in bags; Potash, muriate of; Potash, sulphate of; Fish Scrap; Slate, rotten; Soda, nitrate of; Sylvanite; Hoof Meal, in bags or in bulk; Manure, Bat, Bird or Sheep, in bags or in bulk; Tankage, Acid Phosphate, in bulk; Kainit, in bulk; minimum car-load 25 tons, or 50,000 pounds, shall be 10 per cent less per ton than the rate on Fertilizer. Circular 111—125.

Fertilizer rate shall apply in less quantities.

F	Class.	Class if Released.
Fibroid, indurated, in packages, L. C. L.	4	5
Fibre, viz.:		
Broom, wood	6	.....
Cocoa, in bags or sacks, L. C. L.	1	.....
Same, in dholls or pressed in bales, L. C. L.	2	.....
N. O. S., C. L.	4	.....
Cotton-seed, pressed in bales, L. C. L.	6	.....
Same, C. L., minimum weight 20,000 pounds	A	.....
Palmetto, pressed in bales, L. C. L.	6	.....
Same, C. L.	D	.....
Pine; same as Excelsior.		
Vulcanized, in packages	3	.....
Fibreware, indurated; same as Woodenware.		
Fifth wheels; see Vehicle Materials.		
Figs; see Fruits.		
Figures; see Images.		
Files or rasps, iron or steel, boxed	2	.....
Filing cabinets; see Furniture.		
Fillers, egg case, of strawboard or wood, K. D. flat, packed in cases, L. C. L.	2	.....
Same, C. L.	6	.....
Filters, viz.:		
Mechanical, iron, owners' risk of breakage, L. C. L.	3	.....
Filters, mechanical—Continued.		
Same, C. L.	6	.....
Of tripoli or broken stone, boxed or crated, L. C. L.	3	4
Same, C. L.	4	5
Water filters and coolers, boxed or securely crated	1	.....
Findings, shoe	1	.....
Fire-arms	1	.....
Fire-crackers and fire-works, packed (so marked, shipper's option)	1	.....
Fire department apparatus, water-towers; see Towers.		
Fire escapes; see Iron and Steel Articles.		
Fire extinguishers; see Extinguishers.		
Fire kindlings; see Kindlings.		
Fire-plugs; see Iron and Steel Articles.		
Firkins; see Tubs.		
Fish, viz.:		
In cans, boxed, L. C. L.	4	.....
Same, C. L.	5	.....
Dry, salted, in bundles	1	.....
Dry, salted, packed, N. O. S.	5	.....
Dry, salted, in boxes, value limited to 5 cents per pound	6	.....
Fresh, packed, prepaid, L. C. L.	.....	1
Fresh, packed, collect, freight guaranteed by shipper, L. C. L.	.....	2

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F	Class.	Class if Released.
Fish—Continued.		
Fresh, at owner's risk, in refrigerator cars, C.L., minimum weight 24,000 pounds, 5 cents per 1,000 pounds higher than Class B.		
NOTE.—No freight charges to be made for ice in same car necessary for preservation in transit, provided that not more than 4,000 pounds per car be carried free.		
Pickled or salted in barrels, half-barrels, kegs or kits	3	6
Smoked, in boxes	2	.....
Stuffed	3 T 1	.....
Fish bars; see Iron and Steel Articles.		
Fishing rods	D 1	.....
Fishing tackle, boxed	1	.....
Fittings, iron pipe; see Iron and Steel Articles.		
Fixtures, viz.:		
Awning iron; see Iron and Steel Articles.		
Bank, store, etc.; see Furniture.		
Gas, packed	1	2
Grate; see Grate Fixtures.		
Grindstone, iron; see Iron and Steel Articles.		
Lightning-rod; see Lightning-rod Fixtures.		
Tobacco; see Machinery.		
Flags, coopers'; see Coopers' Flag.		
Flake, malt; same as Cerealine.		
Flanges, wheel; see Iron and Steel Articles.		
Flasks, viz.:		
Moulders' and pipe, iron; see Iron and Steel Articles.		
Moulders', wood, L. C. L.	4	.....
Same, C. L.	6	.....
Flax, pressed in bales	3	.....
Flaxseed; see Seed.		
Fleshings, trimmings and scrapings of hides, L. C. L.	4	.....
Same, C. L.	5	.....
Flint, ground, in barrels, casks, kegs or bags	4	6
Flint, diamond or crushed, shells to be used as poultry food, L. C. L.	5	.....
Same, C. L.	A	.....
Flour, viz.:		
Buckwheat, in sacks	5	.....
Same in boxes, barrels, kegs or drums	6	.....
Corn; same as Corn Starch.		
Potato, L. C. L.	3	.....
Same, C. L	5	.....
Rice; see Rice Flour.		
Sago; see Sago Flour.		
Self-raising, in sacks	5	.....
Same, in boxes, barrels, kegs or drums	6	.....
N. O. S., in barrels	F	.....
Same, in half-barrels	½ of F	.....
N. O. S., in sacks, owners' risks of wet and waste, estimated weights: in one-half barrel sacks, 98 pounds; in one-fourth barrel sacks, 49 pounds; in one-eighth barrel sacks, 24½ pounds, except that when actual weight is clearly shown to be less, only actual weight is to be charged for; shipments of flour in any except usual size sacks as named above in all cases to be charged for at actual weight. Bills of lading and way bills must show number of sacks of each weight contained in shipment		C
Flourine, in bags or sacks, L. C. L.	3	.....
Same, C. L.	C	.....
Flowers; see Trees and Shrubbery.		
Flues, viz.:		
Copper and brass, boxed	2	.....
Iron; see Iron and Steel Articles.		
Lint; see Agricultural Implements.		
Tobacco, sheet iron; see Iron and Steel Articles.		
Flue linings, earthen, packed, L. C. L.	4	.....
Same, packed or loose, C. L.	4	A
Fluid, marking, in wood; see Ink.		
Fluorspar, C. L.	A	.....
Fluorspar, L. C. L.	6	.....
Flux, soldering, in barrels or kegs or in cans, boxed	4	.....
Fodder; see Hay.		
Foil, tin; see Tinfoil.		
Food for animals, viz.:		
Consisting of cotton-seed hulls and cotton-seed meal; same as Cotton-seed Meal.		
Cooked, dry, in boxes, barrels or sacks	D	.....
Prepared, N. O. S., in boxes, barrels or sacks, L. C. L.	4	.....
Same, C. L.	6	.....
Prepared, in glass, boxed, owners' risk of breakage	2	.....
Food preparations, cereal, N. O. S., viz.:		
In packages, boxed, L. C. L.	4	.....
Same, C. L.	5	.....
In bags or sacks, L. C. L.	4	.....
Same, C. L.	5	.....
In barrels, L. C. L.	5	.....
Same, C. L.	6	.....
Food preservative, packed	3	.....
Foot warmers, soapstone; see Soapstone.		
Foots, cotton-seed, in barrels, residuum of cotton-seed oil refinings	6	.....
NOTE.—It is hereby ruled that where special rates are issued on cotton-seed oil which are lower than can be made by application of above classification such special rates on cotton-seed oil will apply on shipments of cotton-seed foots (residuum of cotton-seed oil refinings) in like quantities.		
Forges, portable	3	.....
Forgings; see Iron and Steel Articles.		
Forks; see Agricultural Implements.		
Fountains, soda, fully boxed; not taken unless fully boxed	3 T 1	1
Fowls; see Poultry.		
Frames, viz.:		
Awning and shade, iron; see Iron and Steel Articles.		

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F	Class.	Class if Released.
Frames—Continued.		
Bed; see Furniture.		
Door and window; see Blinds.		
Door and window screens in the white; see Blinds.		
Door and window screens, wood, without wire cloth, K. D., boxed or crated, L. C. L.	4	
Same, C. L., minimum weight 15,000 pounds	6	
Picture and mirror; see Furniture.		
Skylight, wooden, glazed; same as Sash, glazed.		
Same, unglazed; same as Sash, unglazed.		
Skylight, N. O. S., crated, glazed	3	4
Same, unglazed	4	5
Freezers, ice cream	1	3
Frogs, railroad; see Iron and Steel Articles.		
Fruit, canned or in glass, viz.:		
In glass, packed	1	2
In cans, boxed, N. O. S., L. C. L.	4	
Same, C. L.	5	
Fruit, dried, viz.:		
In C. L., 24,000 pounds minimum		6
L. C. L., as follows:		
Apples	4	
Berries, N. O. S.	4	
Currants	2	3
Dates	1	
Figs	1	
Peaches	4	
Pears; same as Apples.		
Prunes, in boxes or kegs	1	
Prunes, in barrels or casks	3	
Raisins	2	3
N. O. S.	3	
Fruit, green, viz.:		
NOTE.—When green fruits are shipped during cold weather and stoves and fuel are furnished by shipper, one man will be billed in charge of the car to care for fire and property, but he must provide himself with a first-class ticket. Stoves returned will be charged for at regular rates.		
Apples, in boxes, L. C. L., prepaid, or guaranteed		
Apples, in barrels or crates, actual weight	3	6
Apples—mixed car-loads of apples, beets, cabbage, onions, potatoes, and turnips may be taken at the same rate as straight car-loads of either article.		
Apples, in barrels, crates, boxes or in bulk, C. L.		6
Bananas, viz.:		
Loose or in paper sacks, lots less than 2,000 pounds, prepaid	1½	
Loose or in paper sacks, lots of 2,000 pounds or over, but less than 10,000 pounds, prepaid	1	
Loose or in paper sacks, lots of 10,000 pounds or over, prepaid or guaranteed, L. C. L.	2	
In crates, boxes, barrels, or cloth sacks, prepaid or guaranteed, L. C. L.	2	
Loose or packed, C. L., minimum weight 20,000 pounds	3	

F	Class.	Class if Released.
Fruit, green—Continued.		
NOTE.—Lines are authorized at their option to pass banana messengers for the purpose of looking after the proper ventilation of cars and otherwise caring for shipments; said messengers to be returned free on passenger trains within three days after arrival of fruit at destination. Messengers must not be passed with L. C. L. shipments, and not more than one messenger with one single consignment from one consignor to one consignee, and free transportation will only be given to messengers actually in charge of banana shipments, and will not be allowed on account of fruits and vegetables of any other description.		
Berries, N. O. S., prepaid		1
Cranberries	3	
Grapes, prepaid, L. C. L.		1
Grapes, in casks or barrels, for wine purposes, L. C. L., 24,000 pounds		5
Grapes in casks or barrels, for wine purposes		6
Grapes, C. L., minimum weight 20,000 pounds	1	3
Lemons	1	2
Oranges, packed in cylindrical orange boxes, 20 per cent higher than rate charged for oranges packed in boxes of standard size and shape.		
Oranges, N. O. S.	1	2
NOTE.—When oranges are transferred in transit from ventilator to refrigerator cars, any icing charges incurred thereon must be paid by consignee.		
Pears; same as Apples.		
Pineapples, Florida, per standard box of 160 pounds, will take double the commodity rate per standard box of oranges, where such commodity rates on oranges exist.		
Pineapples, N. O. S., packed actual weight, prepaid or guaranteed		2
N. O. S., prepaid or guaranteed	1	
Fruit bins; see Bins, fruit.		
Fruit jar caps and tops; same as Fruit Jars; common.		
Fruit jars; see Glass and Glassware.		
Fruit juices or fountain syrups, viz.:		
In glass, earthenware or tin cans, boxed, L. C. L.	2	
In wood, L. C. L.	3	
In glass, earthenware or tin cans, boxed, or in wood, C. L.	5	
See Circular 106.		
Frumentum; same as Cerealine.		
Fullers' earth; see Earth, Fullers'.		
Furnaces, viz.:		
Clay, pail-shaped, loose, L. C. L.		6

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F	Class.	Class if Released.
Fish—Continued.		
Fresh, at owner's risk, in refrigerator cars, C.L., minimum weight 24,000 pounds, 5 cents per 1,000 pounds higher than Class B.		
NOTE.—No freight charges to be made for ice in same car necessary for preservation in transit, provided that not more than 4,000 pounds per car be carried free.		
Pickled or salted in barrels, half-barrels, kegs or kits	* 3	6
Smoked, in boxes	2	
Stuffed	3 T 1	
Fish bars; see Iron and Steel Articles.		
Fishing rods	D 1	
Fishing tackle, boxed	1	
Fittings, iron pipe; see Iron and Steel Articles.		
Fixtures, viz.:		
Awning iron; see Iron and Steel Articles.		
Bank, store, etc.; see Furniture.		
Gas, packed	1	2
Grate; see Grate Fixtures.		
Grindstone, iron; see Iron and Steel Articles.		
Lightning-rod; see Lightning-rod Fixtures.		
Tobacco; see Machinery.		
Flags, coopers'; see Coopers' Flag.		
Flake, malt; same as Cerealine.		
Flanges, wheel; see Iron and Steel Articles.		
Flasks, viz.:		
Moulders' and pipe, iron; see Iron and Steel Articles.		
Moulders', wood, L. C. L.	4	
Same, C. L.	6	
Flax, pressed in bales	3	
Flaxseed; see Seed.		
Fleshings, trimmings and scrapings of hides, L. C. L.	4	
Same, C. L.	5	
Flint, ground, in barrels, casks, kegs or bags	4	6
Flint, diamond or crushed, shells to be used as poultry food, L. C. L.	5	
Same, C. L.	A	
Flour, viz.:		
Buckwheat, in sacks	5	
Same in boxes, barrels, kegs or drums	6	
Corn; same as Corn Starch.		
Potato, L. C. L.	3	
Same, C. L.	5	
Rice; see Rice Flour.		
Sago; see Sago Flour.		
Self-raising, in sacks	5	
Same, in boxes, barrels, kegs or drums	6	
N. O. S., in barrels	F	
Same, in half-barrels	½ of F	
N. O. S., in sacks, owners' risks of wet and waste, estimated weights: in one-half barrel sacks, 98 pounds; in one-fourth barrel sacks, 49 pounds; in one-eighth barrel sacks, 24½ pounds, except that when actual weight is clearly shown to be less, only actual weight is to be charged for; shipments of flour in any except usual size sacks as named above in all cases to be charged for at actual weight. Bills of lading and way bills must show number of sacks of each weight contained in shipment		C
Flourine, in bags or sacks, L. C. L.	3	
Same, C. L.	C	
Flowers; see Trees and Shrubbery.		
Flues, viz.:		
Copper and brass, boxed	2	
Iron; see Iron and Steel Articles.		
Lint; see Agricultural Implements.		
Tobacco, sheet iron; see Iron and Steel Articles.		
Flue linings, earthen, packed, L. C. L.	4	
Same, packed or loose, C. L.	4	A
Fluid, marking, in wood; see Ink.		
Fluorspar, C. L.	A	
Fluorspar, L. C. L.	6	
Flux, soldering, in barrels or kegs or in cans, boxed	4	
Fodder; see Hay.		
Foil, tin; see Tinfoil.		
Food for animals, viz.:		
Consisting of cotton-seed hulls and cotton-seed meal; same as Cotton-seed Meal.		
Cooked, dry, in boxes, barrels or sacks	D	
Prepared, N. O. S., in boxes, barrels or sacks, L. C. L.	4	
Same, C. L.	6	
Prepared, in glass, boxed, owners' risk of breakage	2	
Food preparations, cereal, N. O. S., viz.:		
In packages, boxed, L. C. L.	4	
Same, C. L.	5	
In bags or sacks, L. C. L.	4	
Same, C. L.	5	
In barrels, L. C. L.	5	
Same, C. L.	6	
Food preservative, packed	3	
Foot warmers, soapstone; see Soapstone.		
Foots, cotton-seed, in barrels, residuum of cotton-seed oil refinings	6	
NOTE.—It is hereby ruled that where special rates are issued on cotton-seed oil which are lower than can be made by application of above classification such special rates on cotton-seed oil will apply on shipments of cotton-seed foots (residuum of cotton-seed oil refinings) in like quantities.		
Forges, portable	3	
Forgings; see Iron and Steel Articles.		
Forks; see Agricultural Implements.		
Fountains, soda, fully boxed; not taken unless fully boxed	3 T 1	1
Fowls; see Poultry.		
Frames, viz.:		
Awning and shade, iron; see Iron and Steel Articles.		

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F	Class.	Class if Released.
Frames—Continued.		
Bed; see Furniture.		
Door and window; see Blinds.		
Door and window screens in the white; see Blinds.		
Door and window screens, wood, without wire cloth, K. D., boxed or crated, L. C. L.	4	.....
Same, C. L., minimum weight 15,000 pounds	6	.....
Picture and mirror; see Furniture.		
Skylight, wooden, glazed; same as Sash, glazed.		
Same, unglazed; same as Sash, unglazed.		
Skylight, N. O. S., crated, glazed	3	4
Same, unglazed	4	5
Freezers, ice cream	1	3
Frogs, railroad; see Iron and Steel Articles.		
Fruit, canned or in glass, viz.:		
In glass, packed	1	2
In cans, boxed, N. O. S., L. C. L.	4	.....
Same, C. L.	5	.....
Fruit, dried, viz.:		
In C. L., 24,000 pounds minimum	.....	6
L. C. L., as follows:		
Apples	4	.....
Berries, N. O. S.	4	.....
Currants	2	3
Dates	1	.....
Figs	1	.....
Peaches	4	.....
Pears; same as Apples.		
Prunes, in boxes or kegs	1	.....
Prunes, in barrels or casks	3	.....
Raisins	2	3
N. O. S.	3	.....
Fruit, green, viz.:		
NOTE.—When green fruits are shipped during cold weather and stoves and fuel are furnished by shipper, one man will be billed in charge of the car to care for fire and property, but he must provide himself with a first-class ticket. Stoves returned will be charged for at regular rates.		
Apples, in boxes, L. C. L., prepaid, or guaranteed	.....	.....
Apples, in barrels or crates, actual weight	3	6
Apples—mixed car-loads of apples, beets, cabbage, onions, potatoes, and turnips may be taken at the same rate as straight car-loads of either article.		
Apples, in barrels, crates, boxes or in bulk, C. L.	.....	6
Bananas, viz.:		
Loose or in paper sacks, lots less than 2,000 pounds, prepaid	1½	.....
Loose or in paper sacks, lots of 2,000 pounds or over, but less than 10,000 pounds, prepaid	1	.....
Loose or in paper sacks, lots of 10,000 pounds or over, prepaid or guaranteed, L. C. L.	2	.....
In crates, boxes, barrels, or cloth sacks, prepaid or guaranteed, L. C. L.	2	.....
Loose or packed, C. L., minimum weight 20,000 pounds	3	.....
Fruit, green—Continued.		
NOTE.—Lines are authorized at their option to pass banana messengers for the purpose of looking after the proper ventilation of cars and otherwise caring for shipments; said messengers to be returned free on passenger trains within three days after arrival of fruit at destination. Messengers must not be passed with L. C. L. shipments, and not more than one messenger with one single consignment from one consignor to one consignee, and free transportation will only be given to messengers actually in charge of banana shipments, and will not be allowed on account of fruits and vegetables of any other description.		
Berries, N. O. S., prepaid	.....	1
Cranberries	3	.....
Grapes, prepaid, L. C. L.	.....	1
Grapes, in casks or barrels, for wine purposes, L. C. L., 24,000 pounds	.....	5
Grapes in casks or barrels, for wine purposes	.....	6
Grapes, C. L., minimum weight 20,000 pounds	1	3
Lemons	1	2
Oranges, packed in cylindrical orange boxes, 20 per cent higher than rate charged for oranges packed in boxes of standard size and shape.		
Oranges, N. O. S.	1	2
NOTE.—When oranges are transferred in transit from ventilator to refrigerator cars, any icing charges incurred thereon must be paid by consignee.		
Pears; same as Apples.		
Pineapples, Florida, per standard box of 160 pounds, will take double the commodity rate per standard box of oranges, where such commodity rates on oranges exist.		
Pineapples, N. O. S., packed actual weight, prepaid or guaranteed	.....	2
N. O. S., prepaid or guaranteed	1	.....
Fruit bins; see Bins, fruit.		
Fruit jar caps and tops; same as Fruit Jars; common.		
Fruit jars; see Glass and Glassware.		
Fruit juices or fountain syrups, viz.:		
In glass, earthenware or tin cans, boxed, L. C. L.	2	.....
In wood, L. C. L.	3	.....
In glass, earthenware or tin cans, boxed, or in wood, C. L.	5	.....
See Circular 106.		
Frumentum; same as Cerealine.		
Fullers' earth; see Earth, Fullers'.		
Furnaces, viz.:		
Clay, pail-shaped, loose, L. C. L.	.....	6

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F	Class.	Class if Released.
Furnaces—Continued.		
Clay, pail-shaped, released, C. L.; same as Brick, fire, C. L.		
Evaporator; see Agricultural Implements.		
Heating, not packed		1
Heating, packed		3
Smelting, iron, S. U	1	2
Same, K. D	3	5
Furniture, N. O. S., in the white; same as Finished Furniture.		
Furniture when manufactured of pine, poplar, oak or other common woods, C. L., viz.:		
Chairs, finished, K. D., C. L., minimum weight 20,000 pounds	5	
Chairs, in the white, K. D., C. L., minimum weight 20,000 pounds	6	
Chairs, N. O. S., C. L., minimum weight, 8,000 pounds	3	4
Chair, stuff or stock, N. O. S., parts not joined together, in the white, minimum weight 20,000 pounds	4	5
Chair stock, wood, namely: Bent arms, in crates or bundles; brace arms, in sacks, in the rough, any quantity	A	
Chair stuff or stock, N. O. S., parts not joined together, in the rough, minimum weight 20,000 pounds	5	6
Refrigerators and ice chests, stained, minimum weight 12,000 pounds	4	
N. O. S., minimum weight 12,000 pounds	3	4
Furniture, when manufactured of pine, poplar, oak or other common woods, L. C. L., viz.:		
Bedsteads, folding, boxed or crated	1	2
Bedsteads, N. O. S., wrapped or crated	2	3
Bed slats in bundles or crates	2	3
Bureaus, wrapped or crated	2	3
Cabinets, kitchen, tin; same as Safes, kitchen.		
Church furniture, wrapped or crated, S. U	1½	1
Same, K. D	2	3
Cots, S. U	1	2
Cots, K. D., or folded	2	3
Cribs, K. D., or folded	2	3
Desks and seats, school, S. U., or folded	2	3
Same, K. D	3	4
Desks, N. O. S., wrapped or crated	1	2
Frames, bureau glass, in bundles	1	2
Frames, lounge, S. U	1½	1
Frames, lounge, backs taken off	1	2
Refrigerators and ice chests, stained	3	
Safes, pantry, meat or kitchen, S. U	1½	1
Same, K. D., packed	2	3
Sideboards, wrapped or crated, L. C. L	2	
Same, C. L	3	
Slats, bed; see Bed Slats.		
Stands, hall, wrapped or crated	2	3
Tables, wrapped or crated, S. U	1½	1
Tables, K. D. flat	2	3
Table legs, slides, leaves and supports	2	3
Wardrobes, wrapped or crated, S. U	1½	1
Same, K. D	2	3

F	Class.	Class if Released.
Furniture—Continued.		
Washstands, wrapped or crated	2	3
N. O. S., wrapped or crated, S. U	1½	1
N. O. S., wrapped or crated or boxed, K. D	2	3
Furniture, when manufactured of ash, mahogany, maple, rosewood, walnut, oak, chestnut or other hard woods, C. L., viz.:		
Chairs, N. O. S., 8,000 pounds minimum	2	3
Chairs, reclining, boxed or crated	1½	
Chair stuff or stock, N. O. S., parts not joined together, in the white, minimum weight 20,000 pounds	4	5
Chair-stuff or stock, N. O. S., parts not joined together, in the rough, minimum weight 20,000 pounds	5	6
Desks, school, or school seats, K. D., or folded, minimum weight 12,000 pounds	3	4
Refrigerators and ice chests, packed or wrapped, minimum weight 12,000 pounds	3	
N. O. S., minimum weight 12,000 pounds	2	3
Furniture, when manufactured of ash, mahogany, maple, rosewood, walnut, oak, chestnut or other hard woods, L. C. L., viz.:		
Bedsteads, folding, boxed or crated	1	2
Bedsteads, N. O. S., wrapped or crated	1	2
Bureaus, wrapped or crated	1	2
Chairs, reclining, boxed or crated	1½	
Church furniture, wrapped or crated, S. U		1½
Same, K. D		2
Cots, S. U	1½	1
Cots, K. D., or folded	2	3
Cribs, K. D., or folded	1	2
Desks and seats, school, S. U., or folded	1	2
Same, K. D	2	3
Desks, N. O. S., wrapped or crated	1	2
Frames, bureau glass in bundles	1	2
Frames, lounge, S. U	1½	1
Frames, lounge, backs taken off	1	2
Frames, parlor	1½	1
Frames, picture or mirror, bundles	1½	1
Same, in boxes	1	2
Lounges, upholstered, backs taken off	1½	1
Racks, hat, wrapped or crated, S. U	1½	1
Same, K. D., or folded	1	2
Refrigerators and ice chests, packed or wrapped	2	
Sideboards, wrapped or crated	1½	1
Sofas, N. O. S., and tete-a-tetes, wrapped or crated	1½	1
Sofa, nedofik, adjustable; same as Sofas, N. O. S.		
Stands, hall, wrapped or crated	1	2
Tables, wrapped or crated, S. U	D 1	1½
Tables, K. D. flat	1	2
Table legs, slides, leaves and supports	2	3
Wardrobes, wrapped or crated, S. U	D 1	1½
Same, K. D	1	2
Washstands, wrapped or crated	1	2
N. O. S., wrapped or crated, S. U	D 1	1½

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F	Class.	Class if Released.
Furniture—Continued.		
N. O. S., wrapped or crated or boxed, K. D.	1	2
Furniture, not included in the foregoing lists, viz.:		
Beds, springs or woven wire	1½	.....
Beds, springs or woven wire, C. L., minimum weight, 12,000 pounds	3	4
Bedsteads, iron or brass, viz.:		
S. U., L. C. L.	.....	1
K. D., L. C. L.	.....	2
C. L., minimum weight 12,000 pounds	.....	4
Bookcases, wrapped or crated	1½	1
Castors, roller, packed, L. C. L.	2	.....
Chairs, bamboo, rattan, reed or willow	3 T 1	.....
Chairs, wood, with cane, splint, rattan, reed, willow, bamboo or solid wooden seats, whether manufactured of common or hard wood, S. U.	1½	1
Same, K. D., boxed, crated or wrapped in bundles	1	2
Chairs, barber, dental or surgical, boxed or crated	1½	1
Chairs, camp or folding seat	1½	1
Chairs, opera, iron, packed, K. D., L. C. L.	1½	1
Chairs, opera, iron, packed, C. L., minimum weight 20,000 pounds	3	.....
Chairs, reclining, boxed or crated	1½	.....
Chairs and step-ladder combination, S. U.	1½	.....
Same, K. D., in bundles	1	.....
Chairs, upholstered, S. U.	.....	1½
Same, K. D., boxed, crated or wrapped	1	.....
Same, K. D., boxed, crated or wrapped in bundles	D 1	1½
Cushions, furniture, in bales or cases, O. R. C.	1	.....
Easels	D 1	1½
Filing cabinets, boxed or crated (not taken unless boxed or crated)	1	.....
Filing cases or document boxes, boxed or crated (not taken unless boxed or crated)	D 1	.....
Fixtures, for fitting banks, stores, saloons, offices, etc., of hard or soft woods, polished or finished with or without mirror inserted in panels or openings to be fitted thereto, K. D., and fully boxed, wrapped or crated (mirrors to be properly boxed) L. C. L.	1½	1
Same, C. L., minimum weight 12,000 pounds	2	3
Lounges, rattan or willow	1½	1
Marble, slate, granite or stone slabs for furniture or mantels; see Marble.		
Mattresses, hair, wool, moss, feather, spring or woven-wire	1½	.....
Mattresses, shuck, excelsior, straw, cotton or shoddy	3	.....
Spiral spring, in packages containing two or more compressed not to exceed 3 inches per mattress in thickness	1	.....
Wire, entirely taken apart and K. D., boxed	2	.....

F	Class.	Class if Released.
Furniture—Continued.		
Poles and rods, curtain, viz.:		
Stained, varnished or otherwise finished, boxed or crated	1	.....
In the rough in boxes, crates or bundles, L. C. L.	2	4
Same, C. L., minimum weight 12,000 pounds	5	6
In the white	4	.....
Same packed or in rolls, strapped or securely tied in bundles (carload shipments, all rail, may be taken loose)	A	.....
Refrigerators, metallic, L. C. L.	2	.....
Same, C. L., minimum weight 12,000 pounds	3	.....
Refrigerator or cooling-room material, in complete sets, K. D., minimum weight 1,500 pounds each	3	4
Safes or covers, cheese	1	.....
Settees; same as Chairs.		
Springs, bed and furniture, in bundles, wired together	1½	.....
Springs, bed and furniture, compressed and packed in barrels, casks or boxes	3	.....
Springs, bed, spiral or coil, compressed and crated	3	.....
Stands or racks, music, viz.:		
Bamboo, reed or willow, crated or boxed	D 1	1½
Iron or wood, wrapped, crated or boxed, S. U.	1½	1
Iron or wood, K. D. flat, wrapped, crated or boxed	2	3
Stands, revolving, display, wooden, viz.:		
Boxed or crated, S. U.	1½	1
Boxed or crated, K. D., shelves, caps and bases taken off	1	2
Stools, piano	1	.....
Common wood seat, C. L., minimum weight 8,000 pounds	3	4
Tables, bamboo, rattan, reed or willow	3 T 1	.....
Tables, billiard, and billiard table beds, boxed	D 1	1
Wall cases, partly of glass panels	1½	1
Furs; see Hides.		
Fuse	1	.....
Fustic, extract, in barrels or casks	4	5
G		
Galvanized iron watering pots; see Pots, watering, galvanized iron.		
Gambier	4	.....
Game; same as Poultry.		
Gas in iron buoys, requiring flat or gondola car, minimum weight 5,000 pounds each	1	.....
Gas, for dental purposes or for calcium lights, in cylinders, O. R. L.	.....	1
Gas, liquid, carbonic acid, in iron tubes and soda water retorts	2	4
Gas purifier boxes, C. L.	3	5
Gas trays; see Trays, gas.		
Gasoline; see Oil.		
Gauges, steam; see Machinery and Machines.		
Gelatine	1	.....
Generators, gas; see Machinery and Machines.		

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G	Class.	Class if Released
Gigs; see Vehicles.		
Ginger, ground, in boxes	2	
Ginger, in bags	3	
Ginger ale; see Ale.		
Ginghams; see Dry Goods.		
Gins; see Agricultural Implements.		
Ginseng	1	
Glass and glassware, viz.:		
Battery jars, in packages, O. R. B., L. C. L.	3	
Same, C. L., minimum weight 20,000 pounds	6	
Bottles, viz.:		
Ale, beer and porter, empty, returned; see Ale and Beer Packages.		
Common, packed, L. C. L.	3	4
Common, packed, C. L.	3	5
Common, packed, in bulk, C. L., minimum weight 20,000 pounds		5
Oil, in metal jackets	1	2
Soda water, mineral or aerated water (glass or earthenware), empty, returned to original shipper and point of shipment, packed either in packing cases or otherwise	4	E
Carboys, viz.:		
Empty, L. C. L.	D 1	3
Empty, C. L., minimum weight 20,000 pounds	3	5
Empty, returned, L. C. L.		4
Empty, returned, C.L., minimum weight 15,000 pounds		6
Cathedral, viz.:		
Rough, framed or leaded, in packages, O. R. B., L. C. L.		1
Rolled, comprising all varieties of cast or rolled colored glass, not framed or leaded, L. C. L.	2	3
Same, C. L., O. R. B.		4
Colored, stained, decorated, enameled, ground, figured or etched, L. C. L.	1½	1
Same, C. L.	1	2
Chimneys, packed, L. C. L.	1	2
Same, C. L., minimum weight 16,000 pounds	3	4
Demijohns, viz.:		
Empty, not packed, L. C. L.	4 T 1	3 T 1
Empty, N. O. S., packed L. C. L.	D 1	1½
Empty, each enclosed in a separate box or crate, L. C. L.		1
Filled, packed (if not packed or boxed, not taken), L. C. L.	D 1	1½
Filled or empty, C. L.	3	5
Electric light globes or bulbs, L. C. L.	D 1	
Same, C. L., minimum weight 16,000 pounds	3	
Fruit jars, common, packed, L. C. L.	2	4
Same, C. L., minimum weight 20,000 pounds	3	5
Glass, broken or cullet, in packages, L. C. L.	5	
Same, C. L.	A	
Glassware, viz.:		
Common, N. O. S., not engraved or etched, L. C. L.	1	2
Same, C. L., minimum weight 20,000 pounds	2	1
Fine, engraved or etched	D 1	1
Fine, N. O. S.	D 1	1
Insulators, packed		4
Lanterns, packed	2	

G	Class	Class if Released.
Glassware—Continued.		
Lantern globes	2	3
Mirrors, viz.:		
Over 7x12 feet, packed, special contract.		
Over three feet, not exceeding 7x12, packed	D 1	2
Three feet or under, packed	D 1	3
Oil cans, with metal jackets, packed; see Cans, empty.		
Plate and polished wired glass, boxed, viz.: See Cir. 120.		
Over 7½ feet wide, or over 15 feet long, outside measurement (subject to a minimum charge of 5,000 pounds, at the first class rate on each consignment) (carrier's option), owners to load and unload, L. C. L.	3 T 1	
Not over 7½ feet wide, nor over 15 feet long, outside measurement, L. C. L.	1	
All sizes, C. L.	3	
Prism glass, framed or leaded, in packages	1½	
Prism glass, not framed or leaded, packed, L. C. L.	1	
Same, C. L.	3	
Rough or ribbed glass, and glass tile, including rolled, mazed, florentine, sheet prism, and wired glass (not polished), L. C. L.	3	
Same, C. L.	5	
Rough or ribbed glass (not glazed sash), for vaults, skylights, roofs and floors, L. C. L.	3	4
Same, C. L.	4	5
Show or display cases and cabinets, set up or knocked down, in straight car-loads or in mixed car-loads with fixtures for fitting post offices, stores, offices, banks, barber shops, etc., with or without mirrors (glass to be properly boxed), minimum weight 10,000 lbs.	1	
Showcases, entirely boxed (not taken unless entirely boxed)	D 1	1½
Signs, prepaid	3 T 1	1
Tiling, sidewalk, of glass and iron; see Tiling.		
Tumblers, common, packed, L. C. L.	1	2
Same, C. L., minimum weight 20,000 pounds	2	3
Window glass, viz.:		
Common, 80 united inches in dimension or under, L. C. L.	3	4
Same, C. L.	4	5
Over 80 united inches in dimension, L. C. L.	2	3
Same, C. L.	3	4
NOTE.—"United inches" means the length and breadth of package added together.		
Glass ball taps; see Taps.		
Glass cutting boards; see Boards, cutting glass.		
Glucose and glucose syrup; same as Molasses.		
Glucose, refuse or gluten meal, when shipped to fertilizer manufacturers, C. L.; see Fertilizers.		

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G	Class.	Class if Released
Glue, liquid, in glass, boxed	2	
Glue, in barrels or casks	4	
Glutrose in barrels, kegs or casks	4	
Glycerine, viz.:		
In cans, boxed	1	
In barrels or casks	3	4
In iron drums	3	4
Glycerine, nitro; see Explosives.		
Grader's outfit; see Outfits.		
Grain, brewers', dried (refuse malt) C. L.	D	
Grain, packed, any quantity	D	
Grain, in bulk, C. L.	D	
Granite; see Marble.		
Granite roofing; see Roofing.		
Graniteware or granite stamped ware; see Agateware.		
Granulated steel; see Iron and Steel Articles.		
Granulators, tobacco; see Agricultural Implements.		
Grapes; see Fruit, green.		
Graphite, crude, C. L.	P	
Graphite, ore; see Ore.		
Graphophones; see Phonographs.		
Grass, turf; see Turf.		
Grates, viz.:		
Loose, L. C. L.	1½	1
Packed, L. C. L.	2	3
Packed or loose, C. L.		5
Grates, parts of, viz.:		
Bars; see Iron and Steel Articles.		
Grate bars, each shipment weighing 200 pounds or over whether in one or more pieces	A	
Baskets, loose	1	3
Baskets, packed	2	4
Fixtures, loose, L. C. L.	1½	1
Fixtures, packed, L. C. L.	2	3
Fixtures, C. L.		5
Fronts, fenders and frames, loose	1	3
Fronts, fenders and frames, packed	2	4
Gravel, C. L.	P	
Gravestones; see Monuments.		
Grease, viz.:		
Axle, all kinds	6	
Car, in barrels	6	
N. O. S., in barrels or kegs	3	5
N. O. S., in buckets, tubs or kits	2	3
Grenades; see Extinguishers.		
Griddles, soapstone; see Soapstone Griddles.		
Grindstone fixtures, iron; see Iron and Steel Articles.		
Grindstone frames, with or without grindstones, S. U., L. C. L.	1	
Same, K. D., or tied in bundles, L. C. L.	3	
Same, in straight C. L., or in mixed C. L., with grindstones	6	
Grindstones, L. C. L.		6
Grindstones, not mounted, C. L.	6	A
Grindstones, shipped with whetstones, C. L.; see Whetstones.		
Grits, viz.:		
In bags; same as Corn Meal.		
In barrels; same as Flour in barrels.		
In boxes or drums, L. C. L.	4	
Same, C. L.	5	
Groceries, N. O. S.	2	
Guano horns, tin, N. O. S.	D 1	
Guano horns, tin, crated, released		3
Guano; see Fertilizers.		
Guards, for street cars; see Iron and Steel Articles.		

G	Class.	Class if Released.
Gum, viz.:		
Camphor; see Camphor.		
Copal, shellac and kowrie	2	
Chewing	4	
N. O. S.	2	
Gun, cotton; see Explosives.		
Gunny bags; see Bags.		
Gunpowder; see Explosives.		
Guns, rifles; see Fire-arms.		
Gutters, hanging; see Iron and Steel Articles.		
Gypsine; see Wall Finish.		
Gypsum land plaster (fertilizer); see Fertilizers.		

H

G	Class.	Class if Released.
Hair, viz.:		
Cattle, for plastering, pressed in bales	4	
Curled, pressed, in bales	1	
In sacks	1	
Felt	1	
Hair goods, manufactured, packed in boxes	D1	
Hair rope; see Rope.		
Hames; see Saddlery.		
Hammocks, portable, wooden, with or without canopy tops, K. D., in bundles	1	2
Hammocks, N. O. S., with or without fixtures	1½	1
Hams; see Meats.		
Handles, viz.:		
Broom, boxed or crated, or in bundles, L. C. L.	A	
Broom, C. L.	A	P
Broom handles and broomcorn, mixed, C. L.; see Broomcorn.		
Plow; see Agricultural Implements.		
N. O. S., boxed or crated, L. C. L.	A	
N. O. S., C. L.	A	P
Hangers, barn door; see Iron and Steel Articles.		
Hangers, eave trough	2	
Hangers, timber; see Iron and Steel Articles.		
Hangers, N. O. S.; see Machinery.		
Hardware, saddlery; same as Hardware, N. O. S.		
Hardware, N. O. S., boxed	2	
Harness; see Saddlery.		
Harrows; see Agricultural Implements.		
Harrow teeth; see Iron and Steel Articles.		
Harvesters; see Agricultural Implements.		
Hatchets, boxed; same as Axes.		
Hat blocks; see Blocks.		
Hat racks; see Furniture.		
Hats and caps; same as Dry Goods, N. O. S.		
Haversacks	1	
Hay, fodder and straw, pressed in bales, L. C. L.	5	6
Same, C. L., minimum weight 20,000 pounds	D	
Hay, fodder and straw, pressed in bales, in mixed car-loads with grain, millstuff, bran, shorts or shipstuff, minimum weight 20,000 pounds	D	
Hay, salt; see Sea Grass.		
Hay racks, iron; see Iron and Steel Articles.		

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H	Class.	Class if Released.
Heading; same as Barrel Material.		
Headlights, boxed	D 1	
Hearses; see Vehicles.		
Heaters, steam; see Radiators.		
Hektograph composition	1	
Hemp, in bales	3	
Hemp packing; see Packing.		
Hemp stalks, in bales or bundles	5	
Herbs; see Roots.		
Hessians, in original bales	6	
Hide, scrap (raw hide)	6	
Hide trimmings and scrapings; see Fleshings.		
Hides, furs, peltries and skins, viz.:		
Furs, in bags	3 T 1	
Furs, in boxes, bundles or trunks, strapped	D 1	
Furs, N. O. S.; see Skins, N. O. S.		
Hides, dry, loose, L. C. L.	1	
Hides, dry, tied in bundles or bales, L. C. L.	2	
Hides, dry, C. L., minimum weight 20,000 pounds	5	
Hides, green	5	
Hides, green, salted	6	
Peltries; see Skins, N. O. S.		
Skins, deer, pressed in bales	2	
Skins, N. O. S., furs and peltries, value limited to 25 cents per pound, in bags	D 1	1
Same, pressed in bales	1	2
Same, N. O. S.	D 1	
Skins, sheep, dry, in bales	1	
Same, green, in bundles	2	
Same, salted, in bundles	3	
High wines; see Liquors.		
Hinges; see Iron and Steel Articles.		
Hives, bee; see Bee Hives.		
Hobby-horses; see Toys.		
Hods, viz.:		
Brick or mortar, wooden, S. U.	3	
Same, K. D.	5	
Brick or mortar, iron or steel; see Iron and Steel Articles.		
Coal; see Buckets.		
Hoes; see Agricultural Implements.		
Hogsheads, empty, prepaid	2	
Hoisters or carriers, hay; see Agricultural Implements.		
Holders, clothes line; see Clothes Line Holders.		
Holders and cutters of rolled paper; see Paper Holders and Cutters.		
Hollowware, viz.:		
Shipped separately from stoves, loose or in bundles, L. C. L.	1	3
Hollowware—Continued.		
Same, C. L., minimum weight 20,000 pounds	3	5
Same, packed, L. C. L.	1	3
Shipped with stoves; see Stoves.		
Hominy, viz.:		
In bags; same as Meal, corn.		
In barrels; same as Flour in barrels.		
In boxes; same as Grits in boxes.		
Hominy flake; same as Meal, oat.		
Honey, viz.:		
In comb, boxed	1	3
In glass or tin, boxed	1	3
In barrels or kegs	3	5
Honey extractors, crated	1	
Honey section boxes or frames, in crates or boxes	3	4
Hoods, electric light; see Electric Light Hoods.		
Hoofs and horns, C. L.	A	
Hoofs and horns, in packages, L. C. L.	4	
Hoof stuffing, in tubs, kegs and half-barrels or barrels	4	
Same, N. O. S.	3	
Hooks, backband; see Saddlery.		
Hooks, iron; see Iron and Steel Articles.		
Hooks, meat, returned; see Meat Boxes.		
Hoop poles, C. L.	O	
Hoop skirts	D 1	
Hoop splits, in bundles, C. L.	O	
Hoops, barrel, wooden; same as Barrel Material.		
Hoop, truss, coopers'	1	
Hops, in boxes	1	
Hops, in bales	2	
Horns; see Hoofs.		
Horse and mule shoes; see Iron and Steel Articles.		
Horse powders; see Powders.		
Horse powers; see Agricultural Implements.		
Horses, stitching, crated, S. U.	1	
Horses, stitching, boxed, K. D.	3	
Hose, viz.:		
Canvas, loose		1
Canvas, in boxes or bales	2	
Leather	2	
Rubber	3	
Hose carriages; see Vehicles.		
Hosiery cotton	5	
Hospital stores	1	

Household goods and old furniture, subject to the following rules, viz.:

1—Each article must be plainly marked or tagged.

2—Bundles of bedding, trunks of clothing, household goods or similar articles (not furniture) will not be received for transportation unless packed. Chests of similar articles must be strapped or securely nailed. This does not apply to household goods, C. L.

3—Any agent receiving this class of freight contrary to the foregoing rules will be charged with such expense (for boxing or transportation) as may be necessary to forward goods to destination without delay.

4—Bills of lading and way-bills must designate character and number of packages.

5—These instructions apply to old and second-hand furniture, clothing, bedding, etc.; not to new articles.

6—Shipments designated to points beyond the Southeastern Freight Association territory must be released and prepaid, and the original release attached to way-bill accompanying the shipment.

7—In all cases where limitation of value is expressed in the classification, it must be written out or stamped in full upon bills of lading, and shippers must be required to accept in writing the limitations expressed. Agents must respect this rule and require acceptance by the shipper.

8—The classification of "household goods and old furniture" will not cover shipments of second-hand furniture, shipped by furniture dealers, or for sale. Such shipments must be charged for at regular furniture rates.

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H	Class.	Class if Released.
Household Goods—Continued.		
Household goods and old furniture, packed, value over $5 per 100 pounds, and full value expressed in bill of lading, said valuation to apply only in case of loss or damage	D 1	1
Household goods and old furniture, well packed, value limited to $5 per 100 pounds in case of loss or damage, and so expressed in bill of lading, L. C. L.	1	4
Same, C. L., minimum weight 20,000 pounds	2	N
Household goods and old furniture, with live stock, not exceeding five head, one attendant to have free passage on same train as car (shipper's option), value limited to $5 per 100 pounds in case of loss or damage, and so expressed in bill of lading, C. L., minimum weight 20,000 pounds	D 1	N
Houses, portable, L. C. L.	4	-------
Same, C. L.	6	-------
Hubs; see Vehicle Materials.		
Hullers; see Agricultural Implements		
Hulls, cotton mote	A	-------
Hulls, cotton-seed, in bulk, L. C. L., not taken.		
Hulls, cotton-seed, in bulk, C. L.; see Fertilizers.		
Hulls, cotton-seed, in bags, barrels or casks; see Fertilizers.		
Husks or shucks, viz.:		
Hackled or bleached, for manufacturing purposes, compressed in bales, L. C. L.	4	-------
Same, C. L., minimum weight 20,000 pounds	D	-------
Loose or in bags, not taken.		
N. O. S., compressed in bales, L. C. L.	5	6
Same, C. L., minimum weight 20,000 pounds	D	K
Hydrants; see Iron and Steel Articles.		
I		
Ice, C. L., prepaid, guaranteed	-------	L
NOTE.—With shipments of ice, C. L. lots, 1,000 pounds of sawdust, chaff or other packing will be allowed free.		
Ice, L. C. L., packed (or in quantities of not less than 5 tons, unpacked), prepaid or guaranteed, 25 per cent. higher per 100 pounds than C. L. rate.		
Ice-cream material, in cans containing 5 gallons or more	1	2
Images and figures, bronze or metal, packed, not iron statuary	3 T 1	D 1
Images and figures, wax, boxed and securely packed	3 T 1	D 1
Incubators, boxed or crated, K. D., L. C. L.	1	-------
Same, C. L., minimum weight 15,000 pounds	3	-------
Indigo	1	-------
Indigo auxiliary; same as Indigo.		
Indigo extract, in barrels	3	4

I	Class.	Class if Released.
Infusorial earth; same as Food Preservatives.		
Ingots, steel; see Iron and Steel Articles.		
Ink, viz.:		
Printing, in wood	4	-------
Printing, in other packages	3	-------
Marking fluid, in wood	4	-------
N. O. S., in wood	4	-------
Writing fluid, in glass or stone, boxed	3	-------
Insecticide, in boxes or barrels (used for field crops)	3	4
Instruments, viz.:		
Musical; see Musical Instruments.		
Nautical, viz.:		
Compasses, mariner's, boxed	-------	D 1
Surgical; see Surgical Instruments.		
Insulators; see Glass and Glassware.		
Iron and Steel articles, boxed or crated, N. O. S.	1	2
Iron and steel articles (not boxed or crated, unless so specified), viz.:		
Anchors	5	-------
Anvils	5	-------
Architectural; see Special Iron.		
Awning and shade frames and fixtures, K. D., in bundles, wired or crated	2	-------
Axles, viz.:		
Car; see Special Iron.		
Carriage or wagon, loose or wired together; see Special Iron.		
Carriage or wagon, crated	4	-------
Bar, band, boiler and plate, all unpacked; see Special Iron.		
Bar steel, crated, so as to permit easy inspection; see Special Iron.		
Bed fasteners, in barrels or casks and contents marked thereon	4	-------
Bells, viz.:		
Cast iron, L. C. L.	2	3
Cast iron, C. L.	-------	5
Sheet iron, packed	3	-------
Blooms and billets, steel, L. C. L.; same as Pig Iron, L. C. L.		
Blooms and billets, steel, per ton of 2,240 pounds, C. L., same as Pig Iron, per ton 2,268 pounds, C. L.		
Bolts, nuts, rivets and washers, in kegs, casks, barrels or drums; see Special Iron.		
Bolts, nuts, rivets and washers, except in kegs, casks, barrels or drums	2	-------
Booths, viz.:		
Police patrol, sheet iron, S. U., L. C. L.	-------	2
Same, C. L.	-------	5
Voting, L. C. L.	-------	2
Voting, C. L.	-------	5
Boxes and skeins, viz.:		
Vehicle, boxed	2	-------
Vehicle, loose, N. O. S.	5	-------
Vehicle, in kegs, barrels or casks, released; see Special Iron.		
Wagon axle, loose, L. C. L.	3	-------
Wagon axle, shipped on axles, said axles loose or in bundles	6	-------
Wagon axle, loose, C. L., owners to load and unload; see Special Iron.		

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H	Class.	Class if Released.
Heading; same as Barrel Material.		
Headlights, boxed	D 1	
Hearses; see Vehicles.		
Heaters, steam; see Radiators.		
Hektograph composition	1	
Hemp, in bales	3	
Hemp packing; see Packing.		
Hemp stalks, in bales or bundles	5	
Herbs; see Roots.		
Hessians, in original bales	6	
Hide, scrap (raw hide)	6	
Hide trimmings and scrapings; see Fleshings.		
Hides, furs, peltries and skins, viz.:		
Furs, in bags	3 T 1	
Furs, in boxes, bundles or trunks, strapped	D 1	
Furs, N. O. S.; see Skins, N. O. S.		
Hides, dry, loose, L. C. L.	1	
Hides, dry, tied in bundles or bales, L. C. L	2	
Hides, dry, C. L., minimum weight 20,000 pounds	5	
Hides, green	5	
Hides, green, salted	6	
Peltries; see Skins, N. O. S.		
Skins, deer, pressed in bales	2	
Skins, N. O. S., furs and peltries, value limited to 25 cents per pound, in bags	D 1	1
Same, pressed in bales	1	2
Same, N. O. S.	D 1	
Skins, sheep, dry, in bales	1	
Same, green, in bundles	2	
Same, salted, in bundles	3	
High wines; see Liquors.		
Hinges; see Iron and Steel Articles.		
Hives, bee; see Bee Hives.		
Hobby-horses; see Toys.		
Hods, viz.:		
Brick or mortar, wooden, S. U.	3	
Same, K. D.	5	
Brick or mortar, iron or steel; see Iron and Steel Articles.		
Coal; see Buckets.		
Hoes; see Agricultural Implements.		
Hogsheads, empty, prepaid	2	
Hoisters or carriers, hay; see Agricultural Implements.		
Holders, clothes line; see Clothes Line Holders.		
Holders and cutters of rolled paper; see Paper Holders and Cutters.		
Hollowware, viz.:		
Shipped separately from stoves, loose or in bundles, L. C. L.	1	3
Hollowware—Continued.		
Same, C. L., minimum weight 20,000 pounds	3	5
Same, packed, L. C. L.	1	3
Shipped with stoves; see Stoves.		
Hominy, viz.:		
In bags; same as Meal, corn.		
In barrels; same as Flour in barrels.		
In boxes; same as Grits in boxes.		
Hominy flake; same as Meal, oat.		
Honey, viz.:		
In comb, boxed	1	3
In glass or tin, boxed	1	3
In barrels or kegs	3	5
Honey extractors, crated	1	
Honey section boxes or frames, in crates or boxes	3	4
Hoods, electric light; see Electric Light Hoods.		
Hoofs and horns, C. L.	A	
Hoofs and horns, in packages, L. C. L.	4	
Hoof stuffing, in tubs, kegs and half-barrels or barrels	4	
Same, N. O. S	3	
Hooks, backband; see Saddlery.		
Hooks, iron; see Iron and Steel Articles.		
Hooks, meat, returned; see Meat Boxes.		
Hoop poles, C. L.	O	
Hoop skirts	D 1	
Hoop splits, in bundles, C. L.	O	
Hoops, barrel, wooden; same as Barrel Material.		
Hoop, truss, coopers'	1	
Hops, in boxes	1	
Hops, in bales	2	
Horns; see Hoofs.		
Horse and mule shoes; see Iron and Steel Articles.		
Horse powders; see Powders.		
Horse powers; see Agricultural Implements.		
Horses, stitching, crated, S. U.	1	
Horses, stitching, boxed, K. D.	3	
Hose, viz.:		
Canvas, loose		1
Canvas, in boxes or bales	2	
Leather	2	
Rubber	3	
Hose carriages; see Vehicles.		
Hosiery cotton	5	
Hospital stores	1	

Household goods and old furniture, subject to the following rules, viz.:

1—Each article must be plainly marked or tagged.

2—Bundles of bedding, trunks of clothing, household goods or similar articles (not furniture) will not be received for transportation unless packed. Chests of similar articles must be strapped or securely nailed. This does not apply to household goods, C. L.

3—Any agent receiving this class of freight contrary to the foregoing rules will be charged with such expense (for boxing or transportation) as may be necessary to forward goods to destination without delay.

4—Bills of lading and way-bills must designate character and number of packages.

5—These instructions apply to old and second-hand furniture, clothing, bedding, etc.; not to new articles.

6—Shipments designated to points beyond the South-eastern Freight Association territory must be released and prepaid, and the original release attached to way-bill accompanying the shipment.

7—In all cases where limitation of value is expressed in the classification, it must be written out or stamped in full upon bills of lading, and shippers must be required to accept in writing the limitations expressed. Agents must respect this rule and require acceptance by the shipper.

8—The classification of "household goods and old furniture" will not cover shipments of second-hand furniture, shipped by furniture dealers, or for sale. Such shipments must be charged for at regular furniture rates.

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H	Class.	Class if Released.
Household Goods—Continued.		
Household goods and old furniture, packed, value over $5 per 100 pounds, and full value expressed in bill of lading, said valuation to apply only in case of loss or damage	D 1	1
Household goods and old furniture, well packed, value limited to $5 per 100 pounds in case of loss or damage, and so expressed in bill of lading, L. C. L.	1	4
Same, C. L., minimum weight 20,000 pounds	2	N
Household goods and old furniture, with live stock, not exceeding five head, one attendant to have free passage on same train as car (shipper's option), value limited to $5 per 100 pounds in case of loss or damage, and so expressed in bill of lading, C. L., minimum weight 20,000 pounds	D 1	N
Houses, portable, L. C. L.	4	.....
Same, C. L.	6	.....
Hubs; see Vehicle Materials.		
Hullers; see Agricultural Implements		
Hulls, cotton mote	A	.....
Hulls, cotton-seed, in bulk, L. C. L., not taken.		
Hulls, cotton-seed, in bulk, C. L.; see Fertilizers.		
Hulls, cotton-seed, in bags, barrels or casks; see Fertilizers.		
Husks or shucks, viz.:		
Hackled or bleached, for manufacturing purposes, compressed in bales, L. C. L.	4	.....
Same, C. L., minimum weight 20,000 pounds	D	.....
Loose or in bags, not taken.		
N. O. S., compressed in bales, L. C. L.	5	6
Same, C. L., minimum weight 20,000 pounds	D	K
Hydrants; see Iron and Steel Articles.		
I		
Ice, C. L., prepaid, guaranteed	.....	L
NOTE.—With shipments of ice, C. L. lots, 1,000 pounds of sawdust, chaff or other packing will be allowed free.		
Ice, L. C. L., packed (or in quantities of not less than 5 tons, unpacked), prepaid or guaranteed, 25 per cent. higher per 100 pounds than C. L. rate.		
Ice-cream material, in cans containing 5 gallons or more	1	2
Images and figures, bronze or metal, packed, not iron statuary	3 T 1	D 1
Images and figures, wax, boxed and securely packed	3 T 1	D 1
Incubators, boxed or crated, K. D., L. C. L.	1	.....
Same, C. L., minimum weight 15,000 pounds	3	.....
Indigo	1	.....
Indigo auxiliary; same as Indigo.		
Indigo extract, in barrels	3	4

I	Class.	Class if Released.
Infusorial earth; same as Food Preservatives.		
Ingots, steel; see Iron and Steel Articles.		
Ink, viz.:		
Printing, in wood	4	.....
Printing, in other packages	3	.....
Marking fluid, in wood	4	.....
N. O. S., in wood	4	.....
Writing fluid, in glass or stone, boxed	3	.....
Insecticide, in boxes or barrels (used for field crops)	3	4
Instruments, viz.:		
Musical; see Musical Instruments.		
Nautical, viz.:		
Compasses, mariner's, boxed	.....	D 1
Surgical; see Surgical Instruments.		
Insulators; see Glass and Glassware.		
Iron and Steel articles, boxed or crated, N. O. S.	1	2
Iron and steel articles (not boxed or crated, unless so specified), viz.:		
Anchors	5	.....
Anvils	5	.....
Architectural; see Special Iron.		
Awning and shade frames and fixtures, K. D., in bundles, wired or crated	2	.....
Axles, viz.:		
Car; see Special Iron.		
Carriage or wagon, loose or wired together; see Special Iron.		
Carriage or wagon, crated	4	.....
Bar, band, boiler and plate, all unpacked; see Special Iron.		
Bar steel, crated, so as to permit easy inspection; see Special Iron.		
Bed fasteners, in barrels or casks and contents marked thereon	4	.....
Bells, viz.:		
Cast iron, L. C. L.	2	3
Cast iron, C. L.	.....	5
Sheet iron, packed	3	.....
Blooms and billets, steel, L. C. L.; same as Pig Iron, L. C. L.		
Blooms and billets, steel, per ton of 2,240 pounds, C. L., same as Pig Iron, per ton 2,268 pounds, C. L.		
Bolts, nuts, rivets and washers, in kegs, casks, barrels or drums; see Special Iron.		
Bolts, nuts, rivets and washers, except in kegs, casks, barrels or drums	2	.....
Booths, viz.:		
Police patrol, sheet iron, S. U., L. C. L.	.....	2
Same, C. L.	.....	5
Voting, L. C. L.	.....	2
Voting, C. L.	.....	5
Boxes and skeins, viz.:		
Vehicle, boxed	2	.....
Vehicle, loose, N. O. S.	5	.....
Vehicle, in kegs, barrels or casks, released; see Special Iron.		
Wagon axle, loose, L. C. L.	3	.....
Wagon axle, shipped on axles, said axles loose or in bundles	6	.....
Wagon axle, loose, C. L., owners to load and unload; see Special Iron.		

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I	Class.	Class if Released.
Iron and steel—Continued.		
Boxes, safe deposit, L. C. L.	2	
Same, C. L.	4	
Box straps (metal bands), packed in boxes	2	
Box straps (metal bands), packed in barrels	6	
Brackets, shelf, steel, N. O. S., L. C. L.	4	
Same, C. L.	5	
Brakes, viz.:		
Wagon, in boxes or loose, tied in bundles, L. C. L.	2	
Wagon, packed, in barrels, L. C. L.	5	
Wagon, C. L.	6	
Brake beams; see Special Iron.		
Brake ratchets, wagon; same as Brakes, wagon.		
Brake shoes, in boxes or casks, contents described on packages	5	6
Brake shoes, wired in bundles; see Special Iron.		
Brake shoe slugs, in boxes or casks, contents marked on packages	5	6
Bridge iron and bridge material; see Special Iron.		
Buckets, viz.:		
Elevators, pressed in packages, owner's risk of wet and rust, L. C. L.		4
Same, C. L.		5
Galvanized iron, closely nested, L. C. L.	1	3
Galvanized iron, C. L., minimum weight 20,000 pounds		4
Ore, not less than 1,000 pounds each charged for	6	
Buckles, turn, N. O. S.	2	
Buckles, turn, wrought iron truss, L. C. L.	4	
Same, C. L.	5	
Cans, galvanized iron, viz.:		
For manufacture of ice, nested, L. C. L.		1
Same, C. L.		4
N. O. S.	1	2
Car replacers, in bundles; see Special Iron.		
Car spring plates and journal box lids	6	
Casks, for ammonia water, naphtha, etc., returned, empty	6	
Castings, viz.:		
In boxes	2	
In kegs, barrels, casks or crates (not machinery or sewing machines)	4	5
Unpacked (not machinery or parts thereof), each piece weighing under 200 pounds	3	5
Unpacked (not machinery or parts thereof), each piece weighing 200 pounds or over; see Special Iron.		
Castings in car-loads:		
Castings, rough, N. O. S. (not machinery nor parts thereof, nor sewing machines nor parts thereof, nor stove castings), packed in barrels or kegs or loose; see Special Iron.		
Draft iron; see Special Iron.		
Parts of compresses, each piece weighing 2,000 pounds or over; see Special Iron.		

I	Class.	Class if Released.
Iron and steel—Continued.		
Cattle guards; see Special Iron.		
Ceiling, viz.:		
In boxes, bundles or rolls, O. R. of wet and rust, L. C. L.		5
Same, C. L.		6
N. O. S.	2	
Cesspools	4	
Chains, viz.:		
Cable	5	
In boxes	5	
In kegs, casks or barrels, value limited to 2 cents per pound; see Special Iron.		
In casks or barrels, N. O. S.	5	
Loose	3	
Chain, belting, packed in casks or barrels, value limited to two cents per pound	6	
Chain, belting, N. O. S., in boxes, barrels or kegs	5	
Chain, iron, in coils; see Special Iron rates.		
Chairs; see Statuary, Iron.		
Cones, blacksmith's; same as Anvils.		
Cores and spools, iron; see Spools.		
Cornices, galvanized or sheet iron; see Cornices.		
Cotton mill rollers; see Machinery.		
Couplers, car, patent; see Special Iron.		
Couplings, shafting, steel; same as Machinery, N. O. S.		
Covers, manhole, packed, and contents described, or wired in bundles	3	5
Cranes, iron, mail, railroad	2	
Crowbars; see Special Iron.		
Cylinders, for holding acids; see Drums, iron.		
Dogirons, cast, value limited to 2 cents per pound; same as Castings.		
Dogirons, N. O. S., packed	2	
Doors	4	
Door hangers and tracks, N. O. S.; same as Hardware.		
Door hangers and tracks, in crates or wired together in bundles	4	
Drawbars (not automatic couplings), crated or wired in bundles		6
Drive-well points, boxed	2	
Drums, empty or returned, used for transporting coal oil or its products, L. C. L.	1	3
Same, C. L.	3	6
Drums, iron, empty or returned, N. O. S.	6	
Drums, tubes, cylinders, egg-shaped retorts, for holding acids, when open cars are required for transportation	1	
Fencing, expanded iron	5	
Fencing, N. O. S.	3	5
Fencing, field, woven wire, in rolls	5	
Fenders, for street cars, L. C. L.	2	
Same, C. L.	4	
Filings and rust, iron; see Special Iron.		
Fire escapes, with or without water-pipe, in sections not over fifteen feet in length, in bundles or crates	3	5
Fish bars, fastenings, and steel rail braces; see Special Iron.		

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I	Class.	Class if Released.
Iron and steel—Continued.		
Fittings, pipe; see Pipe Fittings, iron.		
Fixtures, viz.:		
Awnings and shade; see Awning Fixtures, iron.		
Grates; see Grates, parts of.		
Grindstone, not embracing cog-wheels or pulleys, in boxes, bundles or casks	4	
Flasks, moulder's, and pipe; same as Castings.		
Flue iron; same as Sheet Iron.		
Flues, boiler	4	
Flues, tobacco, sheet iron	1	
Flues, N. O. S	4	
Forgings, viz.:		
In boxes	2	
In kegs, N. O. S	5	
Parts of compresses, each piece weighing 2,000 pounds or over; see Special Iron.		
Frames, awning and shade; see Awning Frames, iron.		
Galvanized iron cornices; see Cornices.		
Galvanized iron work, N. O. S	2	4
Galvanized sheet iron; see Iron, sheet.		
Grate bars; same as Castings.		
Grate baskets, fronts, fenders and frames; see Grates, parts of.		
Guards, for street cars, L. C. L	2	3
Same, C. L	4	6
Gutters, hanging, galvanized, viz.:		
Not nested, L. C. L		1
Same, C. L		4
Same, nested, in crates, L. C. L		2
Same, C. L		4
Harrow teeth, in kegs or barrels; see Special Iron.		
Harrow teeth, packed, N. O. S	6	
Hinges, in boxes, contents marked or stenciled thereon	4	
Hinges and hooks, in kegs, barrels or casks, contents marked or stenciled thereon	5	
Hods, brick or mortar, S. U	3	
Same, K. D	5	
Hooks; see Hinges, iron.		
Hydrants, fire-plugs and water gates, cast iron, L. C. L	4	
Same, C. L	5	
Ingots, steel; same as Blooms and Billets, steel.		
Iron, sulphate of, shipped to fertilizer factories; see Fertilizers.		
Jail work; see Prison Work, iron.		
Kegs, powder, sheet iron, owner's risk of wet and rust, L. C. L		1
Same, C. L., minimum weight 20,000 pounds		5
Kettles or cans, large, cast iron	2	4
Kilns, lime, or parts thereof, manufactured of sheet or boiler iron, with cast-iron doors, door frames, grates and floors, crated, boxed or in bundles, K. D., released, L. C. L		6
Same, released, C. L.; see Special Iron.		
Same, not released, C. L	5	
Knuckles, steel, parts of patent car couplers; see Special Iron.		
Lap-rings; see Special Iron.		
Lasts, shoe, in boxes or barrels, value limited to 2 cents per pound, contents described on packages	4	5
Lathing, expanded iron	5	
Lathing, in boxes or bundles, L. C. L	3	
Same, C. L	6	
Links and pins, viz.:		
In boxes	2	
In kegs	5	
In bundles, barrels or casks; see Special Iron.		
Magazines, powder, portable, empty	1	
Magazines, powder, stationary, K. D. flat, in bundles, crates or boxes	4	
Mandrels, blacksmith's; same as Anvils.		
Mangers or hay racks, viz.:		
Loose, L. C. L	2	3
Wired in bundles or nested and crated, L. C. L	3	4
Wired in bundles or nested and crated or loose, C. L., minimum weight 15,000 pounds		5
Mantels, not packed	1	3
Mantels, packed	2	4
Matting, floor, in rolls or bundles, owner's risk of wet and rust	1	2
Mattocks, in boxes	2	
Mattocks in bundles, barrels or kegs; see Special Iron.		
Moulds, bottle, loose	2	
Moulds, ingot, crated	4	6
Muck and puddle bar iron, L.C.L.; same as Pig Iron, L. C. L.		
Muck and puddle bar iron, per ton of 2,240 pounds, C. L.; same as Pig Iron, per ton of 2,268 pounds, C. L.		
Nail rods, packed	2	
Nail rods, not packed	6	
Nails, viz.:		
In boxes (nails and spikes, N. O. S.)	2	
In boxes (horse and mule shoe)	5	
In bags(nails and spikes)	3	
In kegs (finishing)	5	
In kegs (wire); see Special Iron.		
In kegs (nails and spikes, N. O. S.); see Special Iron.		
Pans, sheet iron or dripping, nested, boxed or crated, L. C. L		3
Same, C. L., minimum weight 20,000 pounds		4
Picks, in boxes	2	
Picks, in bundles, barrels or kegs; see Special Iron.		
Pig iron, L. C. L.; 20 per cent. higher than C. L.		
Pig iron, C. L	M	
Pins, couplings; see Links and Pins, iron.		
Pipe, viz.:		
Cast, released; see Special Iron.		
NOTE.—When "Special" rates are applied the minimun C. L. rate will be, when cars are loaded wholly with pipe 18 inches or more in diameter, 24,000 pounds; when cars are loaded wholly or in part with pipe less than 18 inches in diameter, 30,000 pounds.		

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I	Class.	Class if Released.
Iron and Steel, pipe—Continued.		
Lined with cement; see Special Iron.		
Spiral, manufactured of sheet iron	1	
Spiral, water, riveted, not manufactured of sheet iron, crated or wired in bundles, L. C. L.	3	
Same, C. L.	4	
Wrought iron, spiral or bent, part of ice machinery, shipped separate from machinery, L. C. L.	3	
Same, C. L.	4	
Wrought, released; see Special Iron.		
Pipe fittings, viz.:		
In bags	3	
In boxes	2	
In casks, barrels or kegs; see Special Iron.		
Loose	3	
Iron, and iron pipe joints, wired in bundles, L. C. L.; Special Iron rates.		
Planished iron, packed	4	
Plate, galvanized, in boxes, crates or bundles	3	5
Plow beams and handles, L. C. L.	4	
Same, C. L.	6	
Plow clevises, couplers, frogs, heelbolts, moulds, plant fenders (in bundles or in kegs, barrels or casks), plates, points and wings; see Special Iron.		
Plow iron, plow steel, iron plow parts, etc., in boxes; same as Hardware, N. O. S.		
Plow steel; see Special Iron.		
Plugs, fire; see Hydrants, iron.		
Poles, electric light or railway; see Special Iron.		
Porch supports, in barrels or casks, and contents marked thereon	4	
Posts, viz.:		
Fence; see Special Iron.		
Hitching, statues or images		1
Hitching, N. O. S.	4	6
Prison work, viz.:		
Jail plate; see Special Iron.		
N. O. S., L. C. L.	4	
N. O. S., C. L.	6	
Racks, hay; see Mangers, iron.		
Rail benders	3	
Railing	3	5
Rails, viz.:		
Old, returned, C. L.; same as Scrap Iron.		
Portable railway tracks, iron, wood, or iron and wood combined, K. D. flat, L. C. L.	4	
Same, C. L.	5	
When too long to be loaded in 36-foot box cars, minimum weight of 4,000 pounds charged on each shipment. Where more than one car is required, minimum weight of 4,000 pounds charged for each car		1
N. O. S.; see Special Iron.		
Retorts, viz.:		
Egg-shaped, for holding of acid; see Drums, iron.		
For manufacture of gas, L. C. L.		4
Same, C. L.		5

I	Class.	Class if Released.
Iron and steel, retorts—Continued.		
N. O. S.	6	
Rods, box or wagon, in boxes	2	
Same, in bundles	3	
Rollers, cotton mill; see Machinery.		
Roofing, in boxes, crates or bundles	4	6
Russia iron, in rolls or bundles, wired or crated	4	
Rust, iron; see Special Iron Articles.		
Sadirons, viz.:		
In boxes, unless requirements named below are complied with	2	
In boxes, contents to be plainly marked on boxes and contract to be made by shipper that no other articles shall be put in the boxes; see Special Iron.		
In barrels or casks, released; see Special Iron.		
Safe doors; same as Safes.		
Safes:		
Each weighing over 10,000 pounds (safes and vaults)	1	
Each weighing over 6,000 pounds and not over 10,000 pounds	2	
Each weighing over 3,000 pounds and not over 6,000 pounds	3	
Each weighing 3,000 pounds or less	4	
Iron, C. L., minimum weight 24,000 pounds, to be loaded by shipper and unloaded by consignee, O. R. C. and B.	5	
Sash weights, N. O. S., unpacked; see Special Iron.		
Sawdust, iron, rusted; see Special Iron.		
Scales and scale beams, manufactured wholly of iron and so marked on package, in bundles or boxes, K. D.	3	
Scrap iron, C. L., packed or loose, 30,000 pounds minimum	K	
Scrap iron, packed, any quantity	A	
Scrap iron, unpacked, each piece weighing not less than 150 pounds	A	
Screws, in barrels, boxes or kegs, contents of packages stamped or marked thereon	4	
Sheet iron, viz.:		
Cut in strips for stove-pipe, nested flat and crated	4	6
Galvanized; same as Sheet Iron.		
Plain or corrugated	4	6
Planished, in Russia matting	2	
Same, packed in metal cases with wooden covers	4	
Perforated sheet iron or steel, for making screens	4	
Shingle bands, sheet iron in bundles or barrels; see Special Iron.		
Shoes, horse and mule; see Special Iron.		
Shutters	4	
Sidings, stamped in imitation of brick	4	6
Sinks, unpacked, L. C. L.		3
Same, C. L.		5
Sinks, in barrels or boxes, L. C.L.		4
Same, C. L.		5
Skeins, vehicle and wagon axle; see Boxes, iron.		

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I	Class.	Class if Released.
Iron and steel—Continued.		
Skelp iron; see Special Iron.		
Sledges and wedges, viz.:		
In boxes and so described thereon	2	.....
In barrels or kegs	5	.....
Iron and steel—Sledges and wedges—Continued.		
Loose	3	.....
Sledges without handles, wired together; see Special Iron.		
Slugs, for brake shoes; see Brake Shoe Slugs.		

CLASS A.

Iron and steel articles (not boxed or crated, unless so specified)—Continued.

Special, consisting of the following articles.

NOTE.—Commodity rates on "Special Iron" will apply on all articles enumerated in the following list. In the absence of commodity rates, Class "A" rates will apply.

Architectural, consisting of columns, pedestals, capitals, saddles, door and window jambs, plates, sills, lintels, rolled beams, channel bars, and girders.
Axle, car.
Axles, carriage or wagon, loose or wired together.
Bar, band, boiler, hoop and plate, all unpacked.
Bar steel, crated, so as to permit easy inspection.
Bolts, nuts, rivets or washers, in kegs, casks, barrels or drums.
Boxes and skeins, vehicle, in kegs, barrels or casks, released.
Boxes and skeins, wagon axle, loose, owners to load and unload, C. L.
Brake beams, iron.
Brake shoes, wired in bundles.
Bridge iron.
Bridge material.
Car replacers, in bundles.
Castings, draft iron.
Castings (not machinery or parts thereof), each piece weighing 200 pounds or over, unpacked, owners' risk of breakage.
Castings or forgings, parts of compresses, each piece weighing 2,000 pounds or over, owners to load and unload.
Castings in car-loads. Castings, rough, N. O. S., not machinery nor parts thereof, nor sewing-machines, nor parts thereof, nor stove castings; packed in barrels, kegs or loose.
Cattle guards, wrought.
Chains, in barrels or casks, value limited to two cents per pound.
Couplers, or parts thereof, car, patent, loose, owner's risk of wet or breakage.
Crowbars.
Filings, iron.
Fishbars, fastenings, and steel rail braces, frogs, railroad.
Harrow teeth, in kegs or barrels.
Jail plate.
Kilns, lime, or parts thereof, manufactured of sheet or boiler iron, with cast-iron doors, door frames, grate and floors, K. D., crated, boxed or in bundles, released, C. L.
Lap rings.
Links and pins, railroad, in bundles, barrels or casks.
Mattocks, in bundles, barrels or kegs.
Nails and spikes, in kegs (estimated weight 106 pounds per keg).
Nails and spikes, in double kegs (estimated weight 208 pounds per keg).
Nails, wire, in kegs (estimated weight 106 pounds per keg).
Nails, wire, in double kegs (estimated weight 208 pounds per keg).
Picks, in bundles, barrels or kegs.
Pipe, cast, released.
Pipe, lined with cement, released.
Pipe fittings, in kegs, casks or barrels.
Pipe fittings, wired in bundles, C. L.
Pipe, wrought, released.
Plow clevises, couplers, frogs, heel bolts, moulds, plant-fenders (in bundles or in kegs, barrels or casks), plates, points, wings.
Plow steel.
Poles, electric light or railway.
Post, fence, railroad.
Rails, steel.
Rust, iron.
Sadirons, in barrels or casks, released.
Sadirons, in boxes, contents to be plainly marked on boxes and contract to be made by shipper that no other article shall be put in the boxes.
Sash weights, unpacked.
Sawdust, iron, rusted.
Scrap iron, C. L., packed or loose, 30,000 pounds minimum, Class K.
Scrap iron, packed, any quantity.
Scrap iron, loose, C. L.
Shingle bands (sheet iron), in bundles or packed in barrels.
Shoes, horse, mule and ox (estimated weight 106 pounds per keg).
Skelp iron.
Sledges, without handles, wired together.
Splices, switches, switch chairs, railroad.
Stand-pipe, K. D.
Staples, fence in barrels or kegs.
Timber hangers; tires, wagon.
Trucks, car; wheels, car.
Wire fence iron (not woven), on reels or in coils, loose or packed, in barrels, O. R. of wet and rust.*

*NOTE.—On mixed C. L., of iron-fence wire and nails, the C. L. rate on the highest classed article may be applied.

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I	Class.	Class if Released.
Iron and steel—Continued.		
Splices, railroad; see Special Iron.		
Sponge iron (purifying material), L. C. L.	3	
Same, C. L.	6	
Springs, viz.:		
Car	6	
Carriage	6	
Seat (not wire)	6	
Stand pipe; see Special Iron.		
Staples, fence in barrels or kegs; see Special Iron.		
Stay guards for fence wire; see Wire Fence.		
Steel, granulated; same as Shot.		
Steel, packed; same as Hardware.		
Statuary, chairs and lawn ornaments, boxed or crated	1	2
Stop-cock boxes; same as Castings.		
Swage blocks; same as Anvils.		
Switches and switch chairs, railroad; see Special Iron.		
Tacks, in boxes and contents described thereon	4	
Tacks, in kegs or barrels	5	
Taggers iron; same as Tin Plate.		
Tags, sheet iron; same as Tags, tin.		
Tanks, galvanized iron, N. O. S.	1	
Tanks, not over 30 feet long; same as Boilers.		
Tiling sidewalk, iron and glass; see Tiling.		
Tires, locomotive	6	
Tires, wagon; see Special Iron.		
Toecalks, in boxes	2	
Toecalks, in kegs	6	
Traps, viz.:		
Animal, entirely of iron or steel, packed	2	
Sewer gas or grease, loose	2	3
Same, in barrels or boxes	3	4
Tree protectors, S. U.	1	
Same, K. D., nested	3	
Troughs, galvanized iron, N. O. S.	1	
Troughs, eave, galvanized, viz.:		
Not nested, L. C. L.		1
Same, C. L.		4
Same, nested in crates, L. C. L.		2
Same, C. L.		4
Trucks, car; see Special Iron.		
Trunk covering, iron; see Trunk Covering.		
Tubes, for holding acid; see Cylinders, iron.		
Tubing, not boiler flues and not threaded on end, L. C. L.	5	
Same, C. L.	6	
Tubs, bath	1	3
Galvanized iron, closely nested	1	3
Tubs and buckets, galvanized iron, C. L., minimum weight 20,000 pounds		4
Tubs, wash or laundry, legs off	1	3
Turnbuckles; see Buckles, turn, iron.		
Urns	3	5
Valves; see Valves, metal.		
Vault work, L. C. L.	4	
Vault work, C. L.	6	
Vaults; see Safes, iron.		
Vises	4	
Water closet cisterns, cast	2	3
Water-closets, loose		1
Same, packed or crated	2	3
Water-gates; see Hydrants, iron.		
Wedges; see Sledges, iron.		

I	Class.	Class if Released.
Iron and steel—Continued.		
Weights, folding bed; same as Castings.		
Wheel flanges, in bundles		5
Wheels, car; see Special Iron.		
Wheels, well, in barrels or casks and contents marked thereon	4	
Windlasses	4	6
Wrenches, N. O. S., and so described on packages	2	
Ironing boards, wood, boxed or packed, L. C. L.	4	
Ironing boards, in bundles, L. C. L.	3	
Ironing boards, C. L.	6	
Iron, sulphate of; same as Copperas.		
Isinglass, viz.:		
Brewers', manufactured of fish bone, packed in barrels or casks and shipped to breweries	1	
N. O. S.	3 T 1	
Ivy roots, C. L., 24,000 pounds minimum	P	
Ivory	1	
Ivory, black	3	
J		
Jackscrews and wagon jacks	3	
Jail work; see Iron and Steel Articles.		
Japan dryer, viz.:		
In cans, not boxed	1	
In cans, boxed	2	
In barrels or kegs	2	
Japanware	1	
Japonica	4	
Jars, glass; see Glass and Glassware.		
Jeans; see Dry Goods.		
Jellies, N. O. S.; see Preserves.		
Jelly, powdered	1	
Jelly, powdered, packed in wood	4	
Jugs; see Earthenware.		
Juices, fruit; see Preserves.		
Junk and jute	6	
Jute butts	A	
Jute waste; see Waste.		
K		
Kainit, N. O. S., L. C. L.	5	
Kainit, N. O. S., C. L.	6	
Kainit, when shipped to fertilizer factories; see Fertilizers.		
Kalsomine; see Wall Finish.		
Kaolin, in casks, barrels, hogsheads or tierces, L. C. L.	5	
Same, C. L.	6	
Kegs, powder, manufactured of iron; see Iron and Steel Articles.		
Kegs, empty, N. O. S.; see Barrels.		
Kem-Kom, in barrels; see Boiler Compounds.		
Kerosene; see Oil, coal.		
Kerseys; see Dry Goods.		
Kettles, large iron; see Iron and Steel Articles		
Kilns, lumber drying, L. C. L.		3
Same, C. L.		6
Kilns, portable, for firing decorated china, porcelain, pottery, etc., boxed, O. R. B.	2	
Kindling, fire, viz.:		
Pine or other woods, cut in stove lengths, in crates or bundles; same as Lumber.		

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K	Class.	Class if Released.
Kindling, fire—Continued.		
Sawdust, rosin or tar mixed, in packages, boxed or crated, so as to admit of inspection, L. C. L.	6	
Same, C. L.	A	
Knapsacks	1	
Knitting, factory products, made wholly of cotton, in bales, at owner's risk of chafing, or in boxes when specific name of article and shipper's name are plainly marked on outside of package and stated in receipt or bill of lading	5	
Knives, hay; see Agricultural Implements.		
Knobs, door, mineral, value limited to $1. per dozen	3	
Knuckles, steel, parts of patent car couplers; see Iron and Steel Articles.		
Koalspur, in barrels	3	4
Kowrie; see Gum.		
Kraut; see Sauerkraut.		
Kryolith, in casks or drums	6	
L		
Labels, paper, in boxes, prepaid or guaranteed	2	
Labels, tree, wooden, boxed	3	
Ladders, viz.:		
Not over 30 feet long	1	
Over 30 feet long, taken only by special contract.		
Rope, packed or in bundles	3	
Step, L. C. L.	1	
Same, C. L., minimum weight 12,000 pounds	4	
Step and chair combination; see Furniture.		
Lampblack, in boxes, barrels or casks	3	
Lamps and lamp goods, packed	1	2
Lanterns, glass; see Glass and Glassware.		
Lanterns, paper, plain or decorated, K. D., packed	D 1	
Lap rings; see Iron and Steel Articles.		
Lard, viz.:		
NOTE.—With shipments of lard no freight charge will be made for such an amount of ice as is necessary to preserve it in transit.		
In tin cans, not boxed	2	5
Except in tin cans, not boxed	4	B
Last blocks, wooden; see Blocks.		
Lasts, shoe, iron; see Iron and Steel Articles.		
Lasts, shoe, N. O. S.	3	
Lathing, iron or steel; see Iron and Steel Articles.		
Laths, actual weight; same as Lumber.		
Launches, gasolene and naphtha, L. C. L.	4 T 1	
Same, C. L., minimum weight 10,000 pounds	2	
Lawn ornaments, iron; see Iron and Steel Articles.		
Lead:		
In boxes	5	

L	Class.	Class if Released.
Lead—Continued.		
In casks or pigs	6	
Bar or sheet	5	
Black, in kegs or barrels (shipper's option)	5	
Glazer's, on reels, crated	4	
Red and white; same as Paints.		
Sublimate of, in kegs, half barrels, or barrels	5	
Lead dross and skimmings	6	
Lead pipe; see Pipe.		
Leaders; see Conductors.		
Leather, viz.:		
Boards; see Board, leather.		
In rolls or boxes, L. C. L.	3	
Same, C. L., minimum weight 20,000 pounds	4	
Loose, N. O. S.	1	
Shoe heels and shoe taps, in barrels	3	
Leather scraps, shavings or skivings, in packages or in bales, (Leather scraps will include trimmings cut from side leather or obtained in the manufacture of leather goods)	A	
Leatheroid boxes; see Boxes, leatheroid.		
Leaven, bread, self-raising; same as Baking Powders.		
Leaves, palm; see Palms.		
Leaves, powdered, in boxes or barrels	1	
Leaves, pressed, in barrels, bales or boxes, value limited to 6 cents per pound, L. C. L.	3	
Same, C. L.	5	
Lemon or lime juice; see Fruit Juices.		
Lemons; see Fruit, green.		
Lentils, in bags, boxes or barrels	3	
Licorice, viz.:		
In bags, boxes or barrels	3	
In mats, roots or sticks	3	
In mass, boxed	4	
Licorice root, ground, in boxes or barrels	3	
Lighters, cigar; see Cigar Lighters.		
Lighthouse apparatus, consisting of lenses, lanterns, brass bearings, wooden models, etc., C. L.	1	2
Lightning-rods, in bundles	2	
Lightning-rods in boxes	3	
Lightning-rod fixtures, packed	2	
Lime, viz.:		
In casks or barrels, L. C. L., 20 per cent, higher than C. L.		
Lime in barrels and cement in barrels or bags, mixed C. L., 24,000 pounds minimum, same as Cement, C. L. (Estimated weights as shown under Cement.)		
Lime in barrels, estimated weight: Rockland 230 pounds, all other 110 pounds per barrel; Class K, less 10 per cent.		
Acetate of, L. C. L.	6	
Same, C. L.; see Fertilizers.		
Carbonate of, in barrels or casks; same as Lime.		
Chloride of, in barrels or casks	6	
Chloride of, N. O. S.	4	
Liquid, prepared for whitewashing; see Wall Finish.		
Phosphate of, in barrels, L. C. L.	4	
Same, C. L.	6	

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L	Class.	Class if Released.
Lime—Continued.		
Slaked, for agricultural purposes, in bulk or bags, 20 per cent less than Fertilizers.		
Lime, building, minimum car-load 24,000 pounds.		
Limestone, viz.:		
Ground, in barrels, L. C. L.	5	.....
Same, C. L.	6	.....
N. O. S.; same as Marble and Granite.		
Linings, flue; see Flue Linings.		
Links; see Iron and Steel Articles.		
Linseed; see Seed.		
Lintels, slate; see Slate Lintels.		
Linters; see Cotton Regins and Linters.		
Liquid carbonate; see Gas, carbonic acid.		
Liquors, alcoholic, viz.:		
NOTE.—The passing free of advertising matter with liquor is not allowed.		
Alcohol, in cans, boxed	1½	1
Alcohol, N. O. S.; same as Whiskey.		
Bitters; same as Liquors, N. O. S.		
Gin; same as Whiskey.		
High wines; same as Whiskey.		
Whiskey, in glass, packed in barrels	1	2
Whiskey, in glass, packed in boxes or baskets, each package weighing not less than 20 pounds	1	2
Whiskey, in glass or stone, packed in boxes or baskets, each package weighing less than 20 pounds, C. L., minimum weight 10,000 pounds, release as below to be signed	.....	1½
Same, L. C. L.	Not	taken
Whiskey, in glass or stone, in bulk, car-loads or less	Not	taken
Liquors, alcoholic—Continued.		
Provided further, that the release to apply on shipments of whiskeys, in glass or stone, packed in boxes or baskets, each package weighing less than 20 pounds, car-loads, minimum weight 10,000 pounds, etc., read as follows:		
.....hereby release the..... Railroad Company and its connections from all waste and breakage not the result of the negligence of the Railroad Company or its agents.		
Whiskey, in barrels and half-barrels or kegs (estimated weight 420 pounds per barrel, 210 pounds per half-barrel; kegs at actual weight), N. O. S.	2	3
Whiskey, domestic wines and domestic brandies, in barrels, half-barrels, and kegs (estimated weight 420 pounds per barrel, 210 pounds per half-barrel; kegs at actual weight), owner's risk of leakage, value limited to 75 cents per gallon	.....	H
Whiskey, for export, in wood, must be charged at actual weight when obtainable. When not obtainable, must be charged at estimated weight of 410 pounds per barrel.		
N. O. S., in glass, packed in boxes, baskets or barrels	1½	1
N. O. S., in wood, actual weight	1	2
Wine, in iron drums, released, and value limited to 75 cents per gallon in case of total loss	.....	H
Liquors, iron, in carboys	3	4
Liquors, red, not alcoholic or malt, in carboys	3	4

Live stock, subject to the following rules, viz.:

SUBSTITUTING AND PARTIAL UNLOADING IN TRANSIT.

Shippers will not be permitted to unload and dispose of any portion of car-load shipments of live stock en route, except upon payment of the less than car-load rate upon the portion so unloaded. In order to be entitled to the car-load rate the number and kind as way-billed must go through to destination.

MAXIMUM VALUATIONS OF LIVE STOCK SHIPMENTS.

Horse and mules, each	$ 75.00
Mare and colt, together	100.00
Jacks or stallions, each	150.00
Cow and calf, together	35.00
Domestic horned animals, each	30.00
Calves, hogs or sheep, each	5.00
Donkeys, colts and ponies, crated, each, actual weight, but not less than 1,000 pounds.	

FREE TRANSPORTATION OF ATTENDANTS IN CHARGE OF LIVE STOCK.

(The following rules are applicable as well to local live stock traffic as to competitive traffic).

Persons in charge of live stock may be carried free at the option of the railroad Company on passenger trains immediately preceding or following the shipment of stock or on the same train with the stock, as follows:

One man to pass free with one or two cars; two men to pass free with three or four cars; three men to pass free with five to seven cars; four men to pass free with eight or more cars; which last is the maximum number of persons that will be passed free on any train with live stock from one shipper to one consignee and destination.

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Live stock—Continued.

All persons thus passed are at their own risk of personal injury from any cause whatever, and the railroad company will not be responsible for any loss of their personal effects.

Full rates will be charged for one or more attendants with live stock shipments in L. C. L. quantities and for extra attendants with car-load shipments.

No free or reduced transportation will be given either to attendants or shippers of live stock except as above provided.

Agents must not issue more than one live stock contract on any consignment of live stock from one shipper to one consignee and destination, but must enter the description of the entire shipment with car numbers on one contract.

Full fare returning will be charged all attendants who have accompanied live stock shipments.

L	Class.	Class if Released.
Live stock, L. C. L.; see Rules Governing Weights	2	4
Live stock, C. L.	3	N
Locomotives; see Railroad Rolling Stock Equipment.		
Locomotive cabs, S. U., requiring flat or gondola car, minimum weight 4,000 pounds each, L. C. L.	1	.....
Same, K. D. flat, crated or boxed, L. C. L.	3	.....
Locomotive headlights; see Headlights.		
Locomotive pilots; see Pilots.		
Locomotive tires; see Iron and Steel Articles.		
Locks, viz.:		
Padlocks, rimlocks, value limited to $2.50 per dozen	3	.....
Logs, rough, dogwood, etc.; see Circular No. 14.		
Logs, poplar or under eight feet in length; see Circular No. 32 as amended.		
Logs, saw	P	S
Logwood, extract, in barrels or casks	4	5
Logwood extract, N. O. S.	2	.....
Looking-glasses; see Glass and Glassware, mirrors.		
Looms; see Machinery and Machines.		
Lounges; see Furniture.		
Lumber, common, dressed, C. L.	P	S
Lumber, common, dressed, L. C. L.; 20 per cent higher than Class K.		
Lumber, common, rough, C. L.	P	S
Same, L. C. L.; 20 per cent. higher than Class K.		
Lumber, hickory, dogwood and persimmon timber, round or split, C. L.; same as Lumber.		
Lumber for the manufacture of packing cases and tobacco-box material, in shooks or bundles, or plank, rough or dressed, C. L.; same as Lumber, C. L.; (not to apply to cigar-box material).		
Lumber, mahogany, walnut, maple, cherry and white pine, C. L.	.....	S
Same, L. C. L.; 20 per cent. higher than Class K.		
Same, dressed, L. C. L.	4	5
Lye, concentrated	5	.....
M		
Macaroni, vermicelli and spaghetti	2	.....
Machinery and machines, C. L., (owners to load and unload), viz.:		

M	Class.	Class if Released
Machinery—Continued.		
Biscuit machines, boxed or crated	2	3
Blowers, rotary, iron, capable of being loaded in box cars	1	2
Blowers, rotary, iron, minimum weight 20,000 pounds, viz.:		
When capable of being loaded in box cars	4	6
When open cars are required	.....	6
Boilers, steam, 30 feet and over	1	.....
Boilers, under 30 feet in length; same as Machinery, N. O. S., L. C. L.		
Bottling apparatus for soda water or other effervescing liquids, fully boxed	3 T 1	1
Cotton and woolen machinery, viz.:		
Beams, packed	4	.....
Beams, wooden, warp, cylinders, spools, bobbins and shuttles, returned to be refilled	6	.....
Bobbins, shuttles and spools, wooden, packed	4	.....
Cards, hand, packed	1	.....
Cards, flats, packed	3	.....
Card flats, returned to be reclothed or recovered	6	.....
Cones, paper, nested, packed	3	.....
Cotton and woolen machinery, N. O. S.	3	.....
Cotton mill rollers, iron and steel	2	.....
Same, returned, to be repaired or recovered, rated to apply in both directions	4	.....
Cylinders, parts of cotton and woolen mill machinery; but shipped separate therefrom, set up, packed, not capable of being loaded in box cars, minimum weight 20,000 lbs.	.....	3
Cylinders, parts of cotton or woolen mill machinery, shipped separately therefrom, set up, packed	.....	1
Same, not capable of being loaded in box cars, minimum weight to be charged for each shipment of 4,000 pounds	.....	1
Looms; see Machinery and Machines, looms.		
Rollers, iron and steel	1	2
Rollers, iron and steel, returned to be repaired or recovered, rating to apply in both directions	4	.....
Tubes, paper, parallel (not nested) packed	2	.....
N. O. S., set up	D 1	1½
Same, crated	1½	1
Same, boxed, knocked down	1	2
N. O. S.: same as Machinery, N. O. S., C. L.		

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M	Class.	Class if Released.
Machinery—Continued.		
Cutters, meat	2	
Dynamos		3
Dynamos, minimum weight 20,000 pounds		4
Elevator cars, passenger or freight, minimum weight, 20,000 lbs		5
Elevator cars, K. D., C. L., and all parts thereof pertaining to an elevator	3	
Elevator cars, passenger or freight, S. U		D 1
Same, K. D		2
Engines, caloric, fire, portable or stationary	2	3
Engines and machinary, hoisting		4
Extinguishers, fire, on wheels; see Extinguishers.		
Fans, exhaust; same as Blowers, rotary.		
Fence machines	2	3
Flues, boiler; see Flues.		
Gas generators and gas machines, detachable parts K. D. and boxed, crated or wired together, when open cars are required, minimum weight of 4,000 pounds to be charged for each complete machine	1	2
Gauges, steam	1	
Generators, gas and gas machines, detachable parts K. D., and boxed, crated or wired together, when open cars are required, minimum weight 20,000 pounds		6
Grain conveyers, iron tubes, in sections 12 feet long or less, loose, or in crates or bundles		5
Hangers	4	5
Hemp machines; see Agricultural Implements.		
Log loaders		4
Looms	3 T 1	1½
Loom harness and reeds	1	
Loom harness, shafts or sticks; same as Picker Sticks.		
Mill, viz.:		
Barilla bark	4	
Cotton seed oil	4	
Flour, roller	2	
Saw; see Machinery and Machines, saw-mill.		
Mills, cotton-seed oil, minimum weight 20,000 pounds	6	
Motors, electric; same as Dynamos.		
Mowing machines; see Agricultural Implements.		
Picker sticks	4	
Presses, viz.:		
Cotton; see Agr. Implements.		
Printing, S. U	D 1	1
Printing, not boxed, K. D	1	2
Printing, boxed or crated, K. D	3	
Pulleys	4	5
Pulley blocks, N. O. S	4	
Pulley wheels and blocks, manufactured wholly of iron and so marked on packages, wired in bundles	4	
Pumping; see Pumps and Pump Material.		
Range and bath boilers	1	

M	Class.	Class. if Released.
Machinery—Continued.		
Range and bath boilers	2	3
Same, C. L	4	5
Reaping machines; see Agricultural Implements.		
Rollers, sugar	2	3
Rolls, grinding and corrugated; same as Mills, flour.		
Rolls, iron or corrugated, parts of grist-mill machinery, when returned for repairs, will be forwarded to repair point at full tariff rates, and will be returned over the same route, owner's risk, released, at one-half tariff rates, when accompanied by freight bill showing the forwarding to the repair point at full tariff rates. Such freight bill must be attached to way-bill, and will be the authority for the use of half-rate returning, provided such return is made within sixty days from the date of forwarding for repairs.		
Rolls, grinding and corrugated, returned to be repaired	4	
Sewing machines, charged at actual weight, minimum weight 20,000 pounds (excess of quantity receipted for on one bill of lading and loaded in additional car or cars to be charged for as per Rule 22*d*)	4	
Steel gears and pinions for motors on street cars; same as Machinery, N. O., S. C. L.		
Street sweeping, set up, requiring flat or gondola cars, minimum weight 5,000 pounds each	5	
Same, knocked down (brushes crated), loaded in box cars	5	
N. O. S., all kinds boilers, engines or parts thereof, minimum weight 20,000 pounds		6
Saw-mill gearing and saws, boxed	2	
Saw-mill carriages, over 16 ft. long	2	3
Saw-mill carriages, not over 16 feet in length	3	4
Seamers, roofing, for shaping roofing tin	2	3
Sewing machines, charged at actual weight, viz.:		
Not boxed	3 T 1	
Boxed or crated (including parts thereof), S. U	1½	1
Same, completely K. D	3	
Partly K. D. (that is, head and box taken off and placed underneath, between the legs)	2	
Shafting	4	5
Shingle machines	2	
Smut machines; see Agricultural Implements.		
Stave-sawing machinery	2	3
Steel gears and pinions for motors on street cars; same as Machinery, N. O. S., C. L.		
Street sweeping, set up, requiring flat or gondola cars	1	
Same, knocked down (brushes crated), loaded in box cars	1	
Stump pullers, K. D	4	
Tobacco screws and fixtures	4	

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M	Class.	Class if Released.
Machinery—Continued.		
Tools, machinist's (planers, lathes), etc	2	3
Turntables; same as Machinery, N. O. S.		
Washing machines	2	
Weighing machines, automatic	D 1	1
Wheels, water, turbines	3	
N. O. S	2	3
Mackolite products; same as Tile, hollow, fire proof.		
Madder	3	
Magazines, powder, iron; see Iron and Steel Articles.		
Magazines, powder, portable, empty, N. O. S	1	
Magnesite, crude, viz.:		
In boxes or kegs, L. C. L	4	
Same, C. L	5	
In barrels, bags or casks, L. C. L	5	
In bulk, C. L	6	
Magnesium, chloride of, in barrels or casks	6	
Mail chutes; see Chutes, mail.		
Malt	D	
Malt, in boxes	1	
Malt extract, in glass, packed; same as Ale.		
Malt, flake; same as Cerealine.		
Malt sprouts or skimmings, in barrels or sacks, L. C. L	5	6
Same, C. L		D
Mandrels, iron or steel; see Iron and Steel Articles.		
Manganese, ground, packed	5	
Manganese, crude, C. L	P	
Manganese, packed, L. C. L.; 20 per cent. higher than Class K.		
Manganese, released, value limited to $18 per ton of 2,000 pounds, so expressed in bill of lading; Special Iron Rates.		
Mangers, iron; see Iron and Steel Articles.		
Manhole covers; see Iron and Steel Articles.		
Manilla	3	
Mantels, viz.:		
Iron; see Iron and Steel Articles.		
Slate, packed	2	3
Wood, boxed	2	
Maps, boxed	1	
Marble and granite, viz.:		
Blocks or slabs, marble, slate, granite or stone, including furniture marble, dressed, hammered, chisled or polished, boxed or crated (other than tombstones or monuments, or parts thereof, lettered), value limited to 40 cents per cubic foot, L. C. L	3	4
Same, C. L	4	5
Blocks or slabs (marble or granite), rough or sawed, but not dressed, value limited to 20 cents per cubic foot	5	6
Crushed granite, L. C. L	6	
Same, C. L	A	
Dust, marble	A	
Dust, stone, for street-paving purposes (not crushed stone or marble dust), released, C. L.; same as Cement, C. L.		
Rough, in bulk, C. L	P	
Marble and granite, rough—Con.		
Same, L. C. L	A	
Statuary marble or granite; see Statuary.		
Stone or granite, crushed, or rubble, C. L., 40,000 pounds minimum, 40 per cent less than Class L.		
Tile, marble; see Tile.		
Tombstones and monuments; see Monuments.		
Marble or granite, all kinds, N. O. S	1	
Marble, in boxes or casks	4	
Mariners' compasses; see Instruments, nautical.		
Marking fluid; see Ink.		
Marl; 80 per cent of Fertilizer rate.		
Same, in bulk, not taken.		
Car-load, 40,000 pounds minimum, ten per cent higher than freight rate on sand and loam soil. See Circulars Nos. 29 and 121.		
Matches, properly marked and packed alone, L. C. L	1	
Matches, C. L	3	
Match splints, packed in cases, L. C. L	3	
Match splints, C. L	5	
Mats, viz.:		
Door, wire, iron, steel or rubber	1	2
Grass, hair, hemp or cocoa	1	
N. O. S	1	
Old oil press, shipped from oil mills	6	
Matting, floor, iron or steel; see Iron and Steel Articles.		
Matting, N. O. S	2	
Pine fibre	6	
Mattocks; see Iron and Steel Articles.		
Mattresses; see Furniture.		
Meal, viz.:		
Corn, in barrels, actual weight of packages and contents to be charged for	D	
Corn, N. O. S	D	
Cotton-seed; see Fertilizers.		
Flax-seed, L. C. L	3	
Flaxseed, C. L	D	
Fossil, in bags, L. C. L	3	
Same, C. L	5	
Gluten; see Glucose Refuse.		
Linseed, L. C. L	3	
Same, C. L	D	
Linseed-oil meal; same as Meal. Cotton-seed; see Fertilizers.		
Oat; see Oat Meal.		
Peanut	D	
Rice; see Rice Meal.		
Measures, wooden, L. C. L.; same as Woodenware, N. O. S.		
Same, C. L., minimum weight 12,000 pounds	4	6
Meats, all shipments to be charged at actual weight, viz.:		
NOTE.—The stopping in transit and partial unloading of car-load shipments of fresh meat or other packing-house products is not permissible, and Association lines must not protect bills of lading making such guarantee.		

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M	Class.	Class if Released.
Meats—Continued.		
Bacon, viz.:		
In bulk, L. C. L.	1	2
In bulk, C. L., minimum weight 24,000 pounds	3	B
In bags	B	
In wood	B	
Beef, viz.:		
Canned, in boxes	4	B
Salted, in barrels, half-barrels and quarter-barrels	B	
Smoked, in boxes or barrels	4	
Desiccated meats	4	
Fresh, prepaid or collect, freight guaranteed by shipper, L. C. L.		3
Fresh, of all kinds (including dressed poultry), C. L., minimum weight 24,000 pounds, viz.:		
When for Carolina territory, 20 cents per 100 pounds higher than Class B.		
Except when for Carolina territory, 10 cents per 100 pounds higher than Class B.		
Hams; same as Bacon.		
Salt, in bulk, C. L., minimum weight 24,000 pounds (no freight charge to be made for salt and ice in same car necessary for preservation in transit, provided that no more than 2,000 pounds per car be carried free)	3	B
NOTE.—Mixed car-loads of salt meat, packed and in bulk, and of other articles in Class B, may be taken at the same rate as straight car-loads of meat, salted, in bulk. This does not in any way affect the classification of shipments of fresh meats in mixed car-loads, with cured meats.		
Mixed car-loads of—		
Fresh meats (dressed beef, mutton, hogs, poultry, etc.), cured packing-house products (hams, shoulders, sides, beef, pork, lard, pigs' feet, tripe, canned meats, sausage, smoked or canned, sausage casings, grease, glue sizing, glue scrap, tallow, etc.), and butterine, in refrigerator cars, minimum weight 24,000 pounds, O. R., prepaid or guaranteed, may be taken at the car-load rate on each. When not loaded to the minimum, actual weight of fresh meat to be charged for at the car-load rate on fresh meat; actual weight of cured packing-house products and butterine at their regular rates, as per classification, except that Class B rates shall apply on such cured packing-house products as are classified B when in car-loads; and the balance to make up the minimum will be charged for at the packing-house product or Class B rate.		

M	Class.	Class if Released.
Meats—Continued.		
NOTE.—It being understood that mixed cars may consist of the three general commodity headings named above, or to be made up of articles embraced in any two of them, viz.: fresh meats and packing-house products and butterine.		
Pigs' feet, in glass, packed	1	2
Pigs' feet, pickled	B	
Pork, canned, in boxes	4	B
Pork, salted, in barrels, half-barrels and quarter barrels	B	
Sausage, L. C. L.	6	
Same, C. L.	B	
Sausage casings, in barrels or kegs	4	
Tongue, smoked	3	
Tongues, pickled, in barrels or kegs	4	
Tripe	B	
Meats, cotton-seed	2	3
Meat cutters; see Machinery and Machines.		
Meat racks; see Racks.		
Medicines, viz.:		
Patent, L. C. L.	1	
Patent, C. L.	1	3
Drugs and medicines, N. O. S.	1	
Melodeons; see Musical Instruments.		
Melons, L. C. L., packed or loose, entirely at owner's risk, prepaid or guaranteed		5
Melons, C. L., prepaid or guaranteed		O
Merry-go-rounds, O. R. B., viz.:		
L. C. L.		1
K. D., with machinery for operating, C. L., 20,000 pounds		5
NOTE.—Wooden horses, pertaining to merry-go-rounds, shipped separately; same as Hobby horses.		
Meter-boxes, water, made of cement, including iron covers, L. C. L.	3	
Same, C. L.	3	
Meters, viz.:		
Electric, boxed	1	
Gas, boxed (not taken unless boxed)	1	
Water, boxed (not taken unless boxed)	3	
N. O. S.	D 1	
Mica, viz.:		
Ground, in bags, O. R. of wasting		4
Ground or scrap, in bags or barrels, value limited to 6 cents per pound, C. L.		6
Same, L. C. L.		5
Scrap, in barrels or casks	4	5
N. O. S.	3 T 1	
Military accoutrements; see Accoutrements.		
Military equipage; see Equipage.		
Milk, condensed, viz.:		
In boxes, L. C. L.	4	
Same, C. L.	5	
In kegs, half-barrels or barrels, L. C. L.	4	
Same, C. L.	5	
In ten-gallon cans, not boxed	1	2

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M	Class.	Class if Released
Milk—Continued.		
Malted	1	
Milk shakers, S. U., boxed, L. C. L.	1	
Same, K. D., boxed	2	
Millboard, asbestos; see Asbestos Products.		
Millinery goods; same as Dry Goods N. O. S.		
Millo-maize	3	
Mills, viz.:		
Barilla bark, cotton seed oil, flour (roller) and saw; see Machinery.		
Burr-stone (portable), cane, cob, corn, fanning, hominy, sorghum and sugar; see Agricultural Implements.		
Coffee and paint, S. U	2	
N. O. S	2	
Millstones, finished	4	
Millstones, rough	5	
Millstuff, bran, shorts and shipstuff	D	
Mincemeat	4	
Mineral pulp; see Pulp, mineral.		
Minimum shipments; see Circular No. 30.		
Mirrors; see Glass and Glassware.		
Molasses, viz.:		
NOTE.—Shipments of molasses will be accepted at an estimated weight of 12½ pounds per gallon, including package, the gallons to be taken from the marks on the barrels as stenciled by authorized gauges.		
In cans, boxed, or in kits or kegs	3	4
In barrels or hogsheads	5	6
In tank cars; same as in barrels or hogsheads.		
Monuments, gravestones and tombstones, viz.:		
Marble or granite, not boxed, freight prepaid at option of initial carrier	3 T 1	D 1
Marble or granite, lettered, boxed or crated, value limited to 40 cents per cubic foot, freight prepaid or guaranteed, L. C. L	D 1	4
Same, C. L	2	4
Marble or granite, not lettered (including parts of monuments, gravestones and tombstones), boxed or crated, value limited to 40 cents per cubic foot, freight prepaid at option of shipper or initial carrier, L. C. L	3	4
Same, C. L	4	5
Metal, value over $300, taken only by special contract.		
Metal, packed, value limited to $300, prepaid at option of initial road or steamer	D 1	2
Mops	1	
Mortar, stains, in colors, in kegs, half-barrels, barrels or casks	5	
Moss and moss fibre, viz.:		
Peat; see Peat Moss.		
Stable; same as Hay.		
N. O. S., in sacks	1	
N. O. S., pressed in bales, L. C. L	4	

M	Class.	Class if Released
Moss and moss fibre, N. O. S.—Con.		
Same, C. L., minimum weight 20,000 pounds; same as Hay, pressed in bales, C. L.		
Motes, cotton; see Cotton Sweepings, etc.		
Motors, electric; see Machinery and Machines.		
Motor trucks; see Trucks.		
Moulder's dust or sand; see Sand.		
Moulder's flasks; see Flasks.		
Moulding, viz.:		
In bundles	1	
In boxes	2	
Plaster, wall, packed in boxes or casks	D 1	1
Wooden, common, for building purposes, not finished or decorated, L. C. L	4	
Moulding, pine or poplar, for building purposes, not finished or decorated, C. L., will be classed same as common lumber, C. L.		
N. O. S		
Moulds, viz.:		
Bottle, iron; see Iron and Steel Articles.	D 1	
Butter, wooden, in packages, packed in crates or boxes, L. C. L		
Same, C. L., minimum weight 12,000 pounds	1	3
Cigar, wooden, in boxes or racks	4	5
Ingot, iron; see Iron and Steel Articles.	3	
N. O. S., in packages, packed in crates or boxes		
Mouse traps; see Traps.		
Mowers; see Agricultural Implements.	3	
Mucilage, packed		
Muraline and muresco; see Wall Finish.	2	
Musical instruments, viz.:		
Drums		
Melodeons, N. O. S.; same as Pianos.	3 T 1	
Melodeons, unboxed, owners to load and unload, C. L., minimum weight 8,000 pounds		
Organs, pipe, K. D., boxed		
Organs, unboxed, C. L.; same as Melodeons.		1
Organs, N. O. S.; same as Pianos.	1½	1
Organ pipes, boxed		
Pianos, boxed (not taken unless boxed)	1½	1
N. O. S		
Muslins, cheap; see Dry Goods.	1½	1
Mustard, viz.:	D 1	1
Ground, in boxes		
Prepared, in glass, packed	2	
Prepared, in kegs or barrels	2	
	3	
N		
Nail rods; see Iron and Steel Articles.		
Nails, viz.:		
Brass or copper, well packed, in boxes or kegs	2	
Finishing, iron; see Iron and Steel Articles.		

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N	Class.	Class if Released.
Nails—Continued.		
Finishing, N. O. S.	2	
Horse and mule shoe; see Iron and Steel Articles.		
Wire, in kegs; see Iron and Steel Articles.		
N. O. S., iron, in bags, kegs and boxes; see Iron and Steel Articles.		
Naphtha; see Oil, coal.		
Nautical instruments; see Instruments, nautical.		
Netting, tennis and fish, packed or wrapped	2	
Nitre cake; see Cake, nitre.		
Nitro-glycerine; see Explosives.		
Notions; same as Dry Goods, N. O. S.		
Nutmegs	2	
Nuts, viz.:		
Chestnuts, prepaid	3	5
Cocoanuts, packed or sacked. L. C. L.	4	
Cocoanuts, C. L.	6	
Peanuts and chufas, L. C. L.	5	
Same, C. L., minimum weight 20,000 pounds	6	
Pecans, in barrels or double sacks, L. C. L.	3	
Nuts, pecans—Continued.		
Same, in barrels or single or double sacks, C. L.		5
Walnuts and hickory nuts, packed, C. L.	6	
Same, packed, L. C. L.	5	
N. O. S., edible, in bags or boxes	1	
Same, in barrels or casks	2	
Same, shelled, in bags, boxes, barrels or casks	1	
O		
Oakum	4	
Oars, boat, crated, L. C. L.	3	
Same, C. L.	5	
Oatmeal, refuse, for stock food; same as Millstuff.		
Oatmeal, rolled oats or shredded oats, in sacks	5	
Same, in boxes, barrels, kegs or drums	6	
Oats, N. O. S.; same as Grain.		
Ochre, in barrels or casks, L. C. L.	6	
Same, C. L.	A	
Oil, viz.:		
Castor, viz.:		
In glass, packed	1	2
In cans, boxed O. R. L.		2
In barrels	3	

Oil, coal, or its products (shipper's option), governed by the following rules, viz.:

Oil, crude and fuel, crude naphtha, crude and refined petroleum, products of petroleum, such as lubricating oils, benzine, naphtha, gasoline and paraffine, when in barrels or cases, minimum C. L. weight 24,000 pounds. When in tank cars, minimum C. L. weight will be the full capacity of the tank, the contents of the tank to be computed at six and four-tenths pounds per gallon, subject to a minimum weight of 20,000 pounds. When in barrels or half-barrels, C. L., or L. C. L., weight will be computed at 400 pounds per barrel, and 235 pounds per half-barrel. When in square cans, completely cased, each can containing ten gallons, C. L., or L. C. L., at 80 pounds per case.

Mixed car-loads of oil in barrels or cases will be taken authorized C. L. rates based on the foregoing weights. When less than aforesaid minimum car-loads are shipped, L. C. L. rates will be charged. In no case, however, will less than a car-load from one consignor to one consignee and destination on same day be charged more than for a full car-load.

Transportation companies do not furnish tank cars. When they are furnished by shippers, transportation companies will pay three-fourths cent per mile run each way, and will return the empty tank to point of shipment without charge.

Shipments of above articles at rates authorized are entirely at owner's risk of leakage and loss or damage by fire.

Petroleum and its products in tank cars will be delivered only when consigned to parties at points at which they have proper unloading and storage facilities; and when shipments in tank cars are consigned to parties who have not such facilities the shipments will be returned to the shippers at their risk and expense.

O	Class.	Class if Released.
Oil—Continued.		
In cans, not boxed	D 1	1
In cans, boxed, L. C. L.	1	3
In cans, boxed, C. L.	2	4
In barrels, carrier's convenience, L. C. L.	3	4
In barrels, C. L.	3	6
In tanks cars, C. L.		6
In iron casks or drums (coal or kerosene, naphtha, benzine and gasoline), actual weight, L. C. L.	3	4
Same, C. L.	3	6
Cocoa, in original packages	1	2
Cocoa, in barrels	3	4
Corn; same as Oil, cotton-seed.		
Oil, corn—Continued.		
In barrels, crude, L. C. L.	4	A
In barrels, C. L.	4	A
Cotton-seed, in tanks, governed by the following rules, viz.:		
FIRST.—Rates when in tank cars will be assessed on basis of shell capacity in gallons, multiplied by 7½ pounds per gallon.		
SECOND.—Tank cars must invariably be loaded to their full capacity, subject to a minimum weight of 24,000 pounds.		
In tank cars, C. L.	5	A

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Cotton-seed oil, in barrels, governed by the following rules, viz.:

FIRST.—Inasmuch as the gross tare and net weight of each barrel is plainly marked on the head of the barrel, when shipments are loaded at the mills, agents at shipping points will require shippers to load marked head up, ascertaining the gross weight from each barrel and billing accordingly.

SECOND.—In cases where shippers fail to so load, agents will carefully weigh on track scales and bill at weight so ascertained.

THIRD.—When shipments are hauled to depots, the gross weight must be ascertained from each barrel.

FOURTH.—In cases where billing fails to show shipments to have been weighed at point of origin or in transit, receiving lines must in all cases bill at weights ascertained in accordance with Rules 1 and 2.

If there are no track scales at the junction points, weights must be ascertained at destination. By destination is meant the point where final delivery is effected or delivery is made to connecting lines at the gateways of this Association.

FIFTH.—The minimum C. L. weight of cotton-seed oil in barrels will be 24,000 pounds.

O	Class.	Class if Released.
Oil—Continued.		
Cotton-seed, cooking or refined	3	A
Cotton-seed, crude, N. O. S., L. C. L.	4	A
Creosote, in barrels or tanks, C. L.		6
Dead, of coal tar or creosote, in barrels or tanks, L. C. L.	4	
Same, C. L.	6	
Kerosene; see Oil, coal.		
Lard and linseed, in barrels, actual weight, L. C. L.	3	4
Lard and linseed, in barrels or tanks, actual weight, C. L.	4	5
Lubricating, the product of coal oil; same as Oil, coal.		
Miners', in glass or cans, packed	1	2
Miners', in wood	3	5
Palm, crude, L. C. L.	4	5
Pine; same as Oil, coal.		
Rosin; same as Oil, pine.		
Sassafras, in glass or cans, boxed	3 T 1	D 1
Tanners', in wood	3	5
In jars, not packed, not taken.		
N. O. S., in glass or cans, packed	1	2
N. O. S., in barrels	3	4
Oil cabinets	D 1	1
Oilcloth, viz.:		
Floor, baled	1½	1
Floor, boxed, 16 feet long or over	1	
Floor, boxed, less than 16 feet long	2	
Table, oil or enameled	2	
Not boxed or baled, not taken.		
Oil tank wagons; see Vehicles.		
Oil well supplies, consisting of auger stems, belts, brake bands, brake levers, bull wheels (wood), casing heads, drilling tools, jars, joints, reamers, rig irons, rope sockets, sand sucker rods, temper screws, tongues and wrenches, C. L., minimum weight 24,000 pounds	2	6
Oleomargarine; see Butterine.		
Olives, in glass, boxed	1	2
Olives, in barrels or casks	4	
Omnibuses; see Vehicles.		
Onions; see Vegetables.		
Onion sets	3	
Oranges; see Fruit, green.		
Ordnance stores, N. O. S.	1	
Ores (samples or specimens, prepaid), viz.:		
Actinolite; same as Asbestos.		
Chrome; same as Paints, mineral.		
Copper, L. C. L.	6	
Gold, packed in barrels or casks, value limited to $50 per ton, L. C. L.		5

O	Class.	Class if Released.
Ores, gold—Continued.		
Same, C. L.		6
Iron, L. C. L.	6	
Same, C. L.	P	
Iron, ground, in kegs or barrels; same as Bar Iron.		
Purple	6	
Ores, silver, lead, zinc, copper and gold, packed, value limited to $5 per ton 2,000 pounds, L. C. L.; 20 per cent. higher than Class K.		
Ores, silver, lead, zinc, copper and gold, value limited to $5 per ton 2,000 pounds, C. L., 24,000 pounds minimum	K	
Silver, value limited to $100 per ton, and so expressed in a written release, L. C. L.		3
Same, C. L.		5
Sulphur, in casks or barrels, L. C. L.		5
Same, C. L.		6
Zinc, value limited to $20 per ton, and so specified in bill of lading, packed in barrels, L. C. L.	6	
Same, C. L.; same as Special Iron, C. L.		
Organs; see Musical Instruments.		
Osnaburgs; see Dry Goods.		
Outfits, graders' or contractors', L. C. L.		2
Outfits, artesian well diggers', C. L.		N
Outfits, contractors' or graders', such as carts, wheelbarrows, tackle, tools, etc., wired, carload, with or without live stock		N
NOTE.—If attendant accompanies shipments, regular passenger rates to be charged.		
Ovens, viz.:		
S. U.	D 1	
S. U., crated	1½	1
K. D., crated	1	2
K. D. flat, boxed or crated	1	2
Solid or double lined	4	
N. O. S., boxed or crated	1	
Oysters, viz.:		
In glass, packed	1	
In cans or kegs, L. C. L.	4	
Same, C. L.	5	
Shell, in barrels		5
Shell, in bulk		6
Carriers may decline to receive fresh oysters as freight.		

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O	Class.	Class if Released.
Packing, viz.:		
Asbestos; see Asbestos Products.		
Drums, wooden; see Blocks, wooden, paving.		
Hemp	4	
Metallic	2	
Rubber	3	
Padlocks; see Locks.		
Pads, sweat; see Saddlery.		
Pails; see Tubs.		
Paintings, pictures, chromos, etc., viz.:		
Value over $200; taken only by special contract.		
Value of each box limited to $200 per box, well boxed	3 T 1	D 1
Value limited to $5 per 100 pounds	1	2
Paints, viz.:		
In wooden buckets	1	
In pails or cans, unpacked	1	
In pails or cans, boxed or securely crated	3	4
Bulk, liquid, in kegs, kits, barrels or casks	5	
Bulk, dry, in kegs or kits	5	
Bulk, dry, in barrels or casks	6	
Metallic; same as Paints.		
Mineral, dry, in barrels or casks	5	
Palmetto tanning, L. C. L.	5	
Same, C. L.	6	
Palms or palm leaves, in bales or bundles, L. C. L.		4
Same, C. L., minimum weight 20,000 pounds	6	
Paneling; see Woodwork.		
Panoramic outfit; see Scenery.		
Pans, sheet iron or dripping; see Iron and Steel Articles.		
Paper, viz.:		
For the manufacture of bags, in rolls, so stated on shipping receipt, and shipped only to manufacturers of bags, L. C. L.	6	
Same, C. L.		A
Binders' straw or wood pulp board in cases	2	
Same, in bundles or crates	6	
Blotting, book or writing, in boxes, crates or bundles	2	
Card	1	
Carpet; see Carpet Lining.		
Cigarette, in boxes	1	
Closet or medicated	3	
Fly, in bundles, crates or cases, L. C. L.	1	
Same, C. L.	3	
Glazed, for manufacture of paper boxes, or for wrapping purposes, in bundles	6	
News, patent insides, in bundles owner's risk of chafing	2	
Oil or wax, in crates or bundles	3	
Pasteboard	4	
Printing, in crates, boxes or packages wrapped in bundles	2	
Printing, in rolls or bundles, C. L.	A	
Same, L. C. L.	6	
Roofing, in bundles or crates	5	6
Roofing, in rolls	6	A
Sand and flint	3	
Tissue, packed in boxes	1	
Wall, in bundles	1	3
Wall, in boxes	2	
Waste paper, viz.:		
Writing and book paper, pamphlets or newspapers; see Circular No. 12.		

P	Class.	Class if Released.
Paper, waste—Continued.		
In sacks or bundles	3	
In barrels or hogsheads	4	
Pressed in bales	A	
Wrapping or lining, viz.:		
In bundles or crates, L. C. L	6	
Same, C. L.	A	
In rolls, L. C. L.	6	
In rolls, C. L.	A	
Paper bags; see Bags.		
Paper barrels; see Barrels.		
Paper bottle covers; see Covers.		
Paper boxes; see Boxes.		
Paper cartridge shells; see Cartridge Shells.		
Paper collars, packed	1	
Paper hangings, in bundles	1	3
Paper hangings, in boxes	2	
Paper holders and cutters (for holding and cutting paper in rolls), in crates or boxes	1	
Paper labels; see Labels.		
Papier-mache, C. L., minimum weight 20,000 pounds	3	
Papier-mache, L. C. L., boxed	1	
Paper tablets, in crates	2	
Paperware, N. O. S.	1	
Paris green; same as Paints.		
Paris white; same as Paints.		
Paste, carpet cleaning; same as Washing Compounds.		
Paste, flour, in barrels	5	
Paste, wall cleaning; same as Compounds, wall cleaning.		
Patterns, wood or metallic, O. R. B.	1½	
Paving composition, composed of sand and tar; same as Asphalt.		
Paving blocks, wooden; see Blocks, wooden, paving.		
Peaches; see Fruit.		
Peaches, powdered, packed in cans or drums, value limited to 15 cents per pound	3	
Peach stones; see Seed.		
Peanuts; see Nuts.		
Peanut cribble, flour, grits and bran, L. C. L.	5	6
Same, C. L.	6	
Pearl ash	5	
Pears; see Fruit.		
Peas, viz.:		
Cow, in bags or barrels, L. C. L.	D	
Same, C. L	D	
Dried, in boxes	D	
Dried or split, N. O. S., in bags or barrels, L. C. L.	D	
Same, C. L	D	
Peat or peat moss, in bags, barrels or casks, L. C. L.	4	
Same, C. L	A	
Pecans; see Nuts.		
Pegs, shoe, in bags	1	
Pegs, shoe, in barrels or boxes	2	
Peltries; see Hides.		
Pencils, slate, boxed	3	
Pepper and spices, N. O. S., ground, in boxes	2	
Pepper and spices, in bags	3	
Pepper sauce, in glass, packed; see Sauce.		
Perfumery	1	
Perfumery tanks; same as Phonographs and Graphophones.		
Petroleum; see Oil, coal.		
Phonographs and graphophones, boxed, S. U.	3 T 1	D 1

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P	Class.	Class if Released.
Phonographs and graphophones—Continued.		
Same, K. D	D 1	1
Phosphate of lime; see Lime.		
Phosphorus, in tins, hermetically sealed	D 1	
Photographic material	1	
Pianos; see Musical Instruments.		
Piano stools; see Furniture.		
Picker sticks; see Machinery.		
Pickers, cotton, raw-hide	2	
Pickles, viz.:		
In glass, L. C. L	1	2
In glass, C. L		6
In buckets or pails, wooden, L. C. L	3	4
In kegs, barrels or casks, L. C. L	4	5
In wood, C. L		6
In wood or glass, packed, mixed, C. L		6
Picks; see Iron and Steel Articles.		
Picture-backing in packages	4	
Picture frames; see Furniture.		
Pictures; see Paintings.		
Pigeons, clay; see Targets.		
Pigeons (clay) trap; see Traps.		
Pig iron; see Iron and Steel Articles.		
Pigs' feet; see Meats.		
Pillows; same as Mattresses.		
Pilots, locomotive, L. C. L	1	
Pineapples; see Fruit, green.		
Pins, viz.:		
Clothes, L. C. L	3	
Clothes, C. L	5	
Clothes, mixed with clothes props and washboards, C. L.; see Washboards.		
Couplings, iron or steel; see Iron and Steel Articles.		
Dowel, wooden	4	
Insulator; see Telegraph Cross-arms, etc.		
Tent; see Tents.		
Mixed with wooden dishes and washboards; see Wooden-ware.		
N. O. S., in cases	1	
Pipe, viz.:		
Copper, brass and metal, N. O. S	1	
Same, boxed	3	
Drain or roofing (pipe and tile), L. C. L	3	6
Same, C. L	3	A
Earthen, drain, tile or sewer, L. C. L		K
Same, C. L		P
Earthen and concrete, L. C. L	3	6
Same, C. L	3	A
Earthen (not drain), L. C. L	1	5
Same, C. L	3	6
Iron; see Iron and Steel Articles.		
Lead, in rolls and reels	4	
Lead, in casks	4	
Sheet iron, spiral; see Iron and Steel Articles.		
Stove and elbows, L. C. L., not released	D 1	
Same, C. L., loose or in bundles, straight or mixed, mimimum weight 20,000 pounds	3	5
Stove, side seams not closed, viz.:		
Nested and wired or crated, L. C. L	1	
Same, O. R. of rust, L. C. L		3
Nested and wired or crated, or otherwise, C. L., minimum weight 20,000 pounds	3	5
Pipe—Continued.		
Tin, boxed	2	
Wood, L. C. L	3	
Wood, C. L	4	
Pipe fittings; see Fittings.		
Pipe coverings, asbestos; see Asbestos Products.		
Pipes, organ; see Musical Instruments.		
Pipes, tobacco, in boxes	1	
Pitch, viz.:	5	
In barrels, L. C. L	5	
In barrels or casks, N. O. S., C. L	K	
Roofing, C. L	K	
Plaids; see Dry Goods.		
Planers; see Machinery and Machines.		
Planters; see Agricultural Implements.		
Plants; see Trees and Shrubbery.		
Plant setters, hand	2	
Plaster, viz.:		
Calcined, L. C. L., 20 per cent higher than C. L	6	
Calcined, C. L	K	
Cement; see Cement Plaster.		
Land; same as Agricultural Lime.		
Wall plaster, in bags or barrels; same as Lime, in barrels.		
Plaster of paris, L. C. L	6	
Same, C. L	A	
Wall; same as Lime.		
Plaster boards, L. C. L		4
Same, C. L		6
Plaster castings	D 1	2
Plated ware, silver (solid silverware not taken)	D 1	
Plated ware (not silver), and white ware, to be so described in shipping tickets	1	
Plates, viz.:		
Bronze, in boxes	1	
Paper and wooden, packed, L. C. L	1	3
Paper and wooden, including wooden butter dishes or plates, C. L., minimum weight 12,000 pounds	4	6
Wooden plates or dishes, nested, packed in crates or boxes, L. C. L	5	
Same, C. L., minimum weight 12,000 pounds	5	6
Platforms, street car; see Vehicle Material and Parts.		
Plows and plow material; see Agricultural Implements.		
Plow iron, plow steel and iron, plow parts, etc., in boxes; see Iron and Steel Articles.		
Plug, fire; see Iron and Steel Articles.		
Plumbago (shipper's option) in boxes, barrels or sacks	5	
Plumbago (shipper's option) N. O. S	5	
Pokes, animal	1	
Poles, viz.:		
Bamboo, in bundles, L. C. L	D 1	
Same, C. L., 20,000 pounds minimum	3	
Curtain; see Furniture.		
Fishing; see Fishing Poles.		
Hoop; same as Barrel Material.		
Railway or electric light, iron; see Iron and Steel Articles.		

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P	Class.	Class if Released.
Poles—Continued.		
Telegraph or telephone, L. C. L.	4	
Same, C. L.; same as Lumber, C. L.		
Tent; see Tents.		
Vehicle; see Vehicle Materials.		
Polishing powders and compounds; see Powders.		
Polish, metal, packed	3	
Polish, stove and shoe; same as Blacking.		
Popcorn booths; see Booths.		
Popped corn, plain or sugared; see Confectionery.		
Porcelain ware	D 1	1
Porch columns, wooden; same as Sash, Doors and Blinds.		
Porch supports, iron; see Iron and Steel Articles.		
Pork; see Meats.		
Porter; same as Ale.		
Post-hole diggers	2	
Post-office boxes; see Boxes.		
Posts, hitching, iron images or statues; see Iron and Steel Articles.		
Posts, fence, iron; see Iron and Steel Articles.		
Potash, viz.:		
Ball, packed	5	
German, muriate, packed	5	
German, muriate, N. O. S., L. C. L.	5	
Sulphate, N. O. S., C. L.	5	
German, muriate, N. O. S., C. L.	6	
Sulphate, N. O. S., C. L.	6	
German, muriate and sulphate, when shipped to fertilizer factories; see Fertilizers.		
N. O. S.	5	
Potato flour; see Flour.		
Potatoes; see Vegetables.		
Pots, glass-house, earthen, O. R. B., C. L.		5
Pots, clay (empty glass receptacles), L. C. L.	5	
Same, C. L.	A	
Pots, watering, galvanized iron, L. C. L.	3	
Same, C. L.	4	
Poultry, viz.:		
Dressed; see Meats.		
Live, in coops or crates, L. C. L.	D 1	1
Same, C. L.; same as Live Stock, horses and mules, C. L., when live stock contract is executed.		
Powder, viz.:		
Baking and yeast, L. C. L.	3	
Same, C. L.	4	
Bleaching; see Lime, chloride of.		
Cattle, horse or condition	1	
Explosive; see Explosives.		
Polishing	3	
Soap; see Soap Powders.		
Powder, stereotypers' backing, in packages	4	
Powdered jelly; see Jelly, powdered.		
Powers, dog and horse; see Agricultural Implements.		
Preservatives, food; see Food Preservative.		
Preserves, fruit juices, fountain syrups, etc., viz.:		
In glass, packed		1
In wood, L. C. L.		3
Same, C. L.		5
In cans, boxed, L. C. L.		2
Preserves, in cans—Continued.		
Same, C. L.		4
Preserves, fruit butter and jellies, viz.:		
In glass, packed, L. C. L.	1	3
Same, C. L.	3	4
In wood, L. C. L.	4	
Same, C. L.	5	
In cans, boxed, L. C. L.	4	
Same, C. L.	5	
In glass, packed, in wood or in cans, boxed, mixed car-load	5	
Presses, viz.:		
Cider and cotton; see Agricultural Implements.		
Copying	2	
Hay; see Agricultural Implements.		
Printing; see Machinery and Machines.		
Printed matter, in sheets, boxed prepaid or guaranteed	2	
Printers' cabinets, boxed or crated	1	
Printers' cases, in bundles or racks, O. R. B.	1	
Printers' rollers	1	
Printers' roller composition	3	
Prints; see Dry Goods.		
Prison work; see Iron and Steel Articles.		
Props, clothes; see Clothes Props.		
Protectors, tree, iron; see Iron and Steel Articles.		
Pruners, tree; see Agricultural Implements.		
Prunes; see Fruit.		
Pulley bushings, wooden	4	5
Pulleys and pulley blocks and wheels; see Machinery and Machines.		
Pulp, paper, in cases	2	
Same, in bundles or crates	6	
Pulp, wood, in cases	2	
Same, in bundles or crates	6	
Pulp board, wood; see Paper.		
Pulp, mineral	3	5
Pumice stone	3	
Pumps and pump material, viz.:		
Hand, endless chain or bucket pumps, L. C. L.	1	3
Hand, endless chain or bucket pumps, detachable parts removed and crated or wired in bundles, L. C. L.	3	4
Hand, endless chain or bucket pumps, C. L.	4	5
Iron, N. O. S.	1	3
Steam pump, pumping engine and machinery, L. C. L.	3	4
Same, C. L.	4	5
Wooden pumps and pump material, L. C. L.	3	4
Same, C. L.	4	5
Wooden tubing, L. C. L.	5	
Same, C. L.	6	
Purifier; see Agricultural Implements.		
Pyrites, refuse or dross, any quantity (car-load shipments may be received in bulk)	A	
Purple ore; see Ores.		
Putty	5	
Q		
Quartz, pulverized (for washing or scouring purposes)	6	
Quicksilver, in iron flasks	1	

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Q	Class.	Class if Released.
Quills, goose and turkey, in bales, barrels, boxes or crates	1	
Quilts and comforts, made of cotton and lined therewith; same as Dry Goods, N. O. S.		
Quilting attachments, K. D., boxed or crated	1½	1

R	Class.	Class if Released.
Racks, viz.:		
Barrel (racks and stands), portable, in bundles or crates, L. C. L.	1	2
Same, C. L.	3	4
Bicycle; see Bicycle Stands or Racks.		
Bottle (racks or coverings), wooden, completely K. D. and packed in boxes or barrels, L. C. L.	3	
Same, C. L.	5	
Hat; see Furniture.		
Hay, iron; see Iron and Steel Articles.		
Meat, in bundles, boxes or crates, S. U.	1½	
Same, K. D.	3	
Meat, returned; see Meat Boxes.		
Music; see Furniture.		
Radiators or heaters, steam, viz.:		
Feed, water heaters, L. C. L.	2	3
Same, C. L.	3	5
Not packed, L. C. L.	2	3
Packed, L. C. L.	3	4
Packed or not packed, C. L.	3	5
Rags, viz.:		
Rags, bones, scrap iron, mixed C. L., not less than 20,000 pounds to be charged for	A	
In sacks or crates	3	
In barrels or hogsheads	4	
Pressed, in bales	A	
Rail benders; see Iron and Steel Articles.		
Railing; see Iron and Steel Articles.		
Railroad car trucks; same as car wheels and axles; see Iron and Steel Articles.		
Railroad rolling-stock equipment (not including street or tramway cars, for which see Vehicles), viz.:		
Cars, hand, lever or crank, for railway use, viz.:		
S. U., L. C. L.	1	
S. U., C. L., minimum weight 20,000 pounds	5	
K. D., L. C. L.	2	
K. D., released, C. L.; Special Iron Rates.		
Cars, knocked down (i. e., cars from which trucks or other detachable parts have been removed and loaded on same car with bodies), to be loaded and unloaded by owners, and at owners' risk; see Special Iron Rates.		
Cars, narrow-gauge, requiring flat or gondola cars, C. L.	5	
Parlor and sleeping cars, 12 cents per mile.		
Coaches, baggage, mail and express cars, 10 cents per mile.		
Railroad rolling stock—Continued.		
Box, cab, stock or tank cars, 6 cents per mile.		
Coal, gondola or dump cars, 5 cents per mile.		
Flat cars upon their own wheels, 4 cents per mile.		
Flat cars. When one or more cars are loaded on a flat car the rate will be 3 cents per mile for those loaded on the flat, and 4 cents per mile for the car on wheels carrying the others.		
Locomotives and tenders, moved by their own power, owner to furnish fuel and crew, carrier to furnish pilot, 15 cents per mile.		
Locomotives and tenders, dead, connecting rods and small parts liable to be damaged, at option of carrier, to be taken off and boxed, 20 cents per mile.		
Locomotives and tenders, loaded wholly on flat cars, 25 cents per mile.		
Locomotives, loaded on flat cars and weighing less than 40,000 pounds; same as Machinery, N. O. S.		
Railway, cash; see Cash Railways.		
Raisins; see Fruit, dried.		
Rakes; see Agricultural Implements.		
Range boilers; see Boilers.		
Rasps; see Files.		
Rattan	1	
Rat traps; see Traps.		
Reapers; see Agricultural Implements.		
Red lead; see Lead.		
Reeds, willow, in bales	2	
Reels, viz.:		
Cable, empty, L. C. L.	3	
Same, C. L., minimum weight 15,000 pounds	5	
Hose, fire extinguishers; see Vehicles.		
Hose, garden and lawn, viz.:		
S. U., L. C. L.	D 1	
K. D., packed, L. C. L.	1	
K. D. or S. U., C.L.	4	
Reflectors, packed	D 1	
Refrigerator or cooling-room material; see Furniture.		
Refrigerators; see Furniture.		
Regins; see Cotton Sweepings, etc.		
Registers, cash; see Cash Registers.		
Registers, warm-air; same as Radiators or Heaters, steam.		
Replacers, car; see Iron and Steel Articles.		
Retorts, viz.:		
Clay, L. C. L.		6
Clay, C. L.; same as Brick, fire, C. L.		
Copper	2	
Iron; see Iron and Steel Articles.		
Soda fountain	4	
Rice, viz.:		
Crystal or prepared, L. C. L.; see Food Preparations, cereal.		
Crystal or prepared, C. L., in sacks or bulk, for brewing purposes, shipped direct to breweries	D	
Rough	D	

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R	Class.	Class if Released.
Rice—Continued.		
N. O. S., in boxes or kegs	3	
N. O. S., C. L., minimum weight 20,000 pounds; see Special Rates.		
N. O. S	6	
Rice bran and chaff	D	
Rice flour and meal, in sacks	C	
Rice flour, in barrels or kegs; same as Rice, in boxes or kegs.		
Rice polish; same as Rice Bran.		
Riddles; see Sieves.		
Ridge poles, slate; see Slate.		
Rimlocks; see Locks.		
Rims, table, not veneered; same as Vehicle Rims	A	
Rims; see Vehicle Materials.		
Rivets, iron; see Iron and Steel Articles.		
Roasters, viz.:		
Coffee or peanut, portable, L. C. L.	D 1	
Coffee or peanut, not portable, L. C. L	1	
Coffee or peanut, N. O. S., C. L., minimum weight 20,000 pounds		5
Cotton-seed		1
Robes, buffalo		D 1
Rock, viz.:		
Asbestos; see Asbestos Rock.		
Bituminous, in barrels or sacks, L. C. L	6	
Bituminous, C. L.; same as Cement, C. L.		
Rock screenings, C. L., 40,000 pounds minimum		P
L. C. L		L
Rods, viz.:		
Curtain; see Furniture.		
Fishing; see Fishing Rods.		
Lightning; see Lightning Rods.		
Wagon box; see Iron and Steel Articles.		
Rollers, viz.:		
Cotton mill, iron and steel; see Machinery and Machines.		
Field and road; see Agricultural Implements.		
Printers'; see Printers' Rollers.		
Sugar; see Machinery and Machines.		
Rolls, grinding and corrugated; see Machinery and Machines.		
Roof-coating, asbestos; see Asbestos Products.		
Roof-coating, manufactured of coal tar, L. C. L	5	
Same, C. L	6	
Roofing, viz.:		
Asbestos; see Asbestos Products.		
Asphalt slag; same as Asbestos Roofing.		
Cement, L. C. L	4	
Same, C. L	6	
Felt, in bundles or rolls	5	
Glass; see Glass and Glassware.		
Granite, packed	5	
Gravel, L. C. L	4	
Iron; see Iron and Steel Articles.		
Paper; see Paper.		
Sand, C. L	6	
Slate, packed, L. C. L	6	
Slate, C. L., 30,000 pounds minimum	K	
Tin, in rolls; see Tin.		
Tile; see Pipe.		
Root, angelica, in barrels or boxes	1	
Licorice; see Licorice Roots.		
Roots, ivy, C. L., 24,000 pounds	P	
Roots and herbs, viz.:		
Value limited to 6 cents per pound, L. C. L	4	
Same, C. L	6	
N. O. S	3	
Rope, viz.:		
Bed cord, L. C. L	3	
Same, C. L	6	
Clothes line, L. C. L	3	
Same, C. L	6	
Cotton; see Dry Goods.		
Hair	1	
Wire	5	
N. O. S., L. C. L	3	
N. O. S., C. L	6	
Rope ladders; see Ladders.		
Rosin, in barrels, actual weight to be charged for, L. C. L	5	S
Rosin, in barrels or casks, actual weight to be charged for, C. L	6	S
Rubber, crude	3	
Rubber belting; see Belting.		
Rubber car springs; see Springs.		
Rubber clothing; see Clothing.		
Rubber hose; see Hose.		
Rubber packing; see Packing.		
Rubber scrap, old, in bales	6	
Rubber tires; see Tires, rubber.		
Rubber goods, N. O. S	1	
Rugs, N. O. S	1	
Running gear; see Vehicle Materials.		
Rustic work, viz.:		
Not boxed or crated	3 T 1	1
Crated	1	
Entirely boxed	2	
Rye; same as Grain.		
S		
Sacks; see Bags.		
Saddlery, viz.:		
Collars, viz.:		
Bark or shuck	2	
Covered with cotton canvas	2	
N. O. S	2	
Hames, packed or in bundles	3	
Hardware; see Hardware, saddlery.		
Harness, in bundles	1	
Harness, boxed	2	
Hooks, back band, wire (parts of harness), packed in boxes or bundles	3	
Saddles, not boxed	1	
Saddles, boxed	2	
Saddletrees, not boxed	1	
Saddletrees, boxed	2	
Stirrups, wooden, in bundles or crates	2	
Sweat pads	2	
N. O. S	2	
Sadirons; see Iron and Steel Articles.		
Safes, iron; see Iron and Steel Articles.		
Safes, meat, pantry, kitchen or cheese; see Furniture.		
Saggers, ore flitches and fletches; same as Pots, clay.		
Sago, in bags, boxes or barrels	3	
Sago, flour, in bags	5	
Sago, flour, in other packages; same as Starch.		
Sails	1	
St. John's bread; see Bread.		
Saleratus	4	
Salt, taken only at actual weight, (no matter how packed), viz.:		
Salt specimens, packed	1	

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S	Class.	Class if Released.
Salt—Continued.		
N. O. S., in sacks, boxes or barrels, L. C. L.	6	K
N. O. S., in sacks, boxes or barrels, C. L.	O	
Salt cake; see Cake.		
Saltpetre, L. C. L.	5	
Saltpetre, C. L.	6	
Salts, viz.:		
Antimony, in barrels, half-barrels or kegs	1	
Bleaching, in barrels or casks	6	
Bleaching, N. O. S.	4	
Epsom, in barrels or casks, L. C. L.	5	
Epsom, N. O. S., L. C. L.	4	
Epsom, C. L.	6	
Samps: same as Hominy.		
Samples, cotton factory products; see Cotton Factory Product Samples.		
Sand, monazite, value limited to $20 per ton, L. C. L.	4	
Same, C. L.	5	
Sand, moulding	5	
Sand, in barrels, N. O. S., L. C. L.	6	
Sand and loam soil, C. L., 40,000 lbs. minimum, excess in proportion; see Circular No. 29.		
Saratoga chips; same as Crackers.		
Sardines; see Fish.		
Sash, viz.:		
Glazed, L. C. L.	1	4
Glazed, C. L., minimum weight 20,000 pounds	5	6
Unglazed, K. D., in bundles crated, L. C. L.	3	
Same, C. L., minimum weight 20,000 pounds	6	
Unglazed, N. O. S., same as Blinds.		
Sash weights; see Iron and Steel Articles.		
Sash weights, lead	5	
Sauce, pepper, in glass, packed	1	2
Sauce, N. O. S.	1	
Sauerkraut, in barrels	4	6
Sausage and sausage casings; see Meats.		
Sawbucks, wooden, in bundles	3	
Sawbucks, wooden, K. D., in crates or boxes	5	
Sawdust, in barrels or sacks	6	
Sawmills; see Machinery and Machines.		
Saw plates, circular, steel (not finished or teeth cut therein)	6	
Saws, viz.:		
Buck, in bundles	1	
Buck, in crates or boxes	2	
Circular, with frames	1½	
Circular, on boards	1	
Drag	1	
Drag, with horse power	5	
N. O. S., loose	1½	
N. O. S., on boards	1	
N. O. S., boxed	2	
Scale board; see Boards, scale.		
Scales—automatic weighing machines; see Machinery and Machines.		
Scales and scale beams, viz.:		
Manufactured wholly of iron; see Iron and Steel Articles.		
N. O. S., unboxed, wrapped	1	
N. O. S., K. D., packed	2	
Scenery, including theatrical stage scenery and appliances, theatrical paraphernalia, cyclorama, outfit of dioramas, panoramic outfit, platform lecturer's illustrative apparatus, L. C. L.	D 1	
Same, C. L.	4	
Scrapers; see Agricultural Implements.		
Screens, viz.:		
Coal, ashes, tar, lime, liquid or dry, of wire or perforated iron, L. C. L.	3	
Same, C. L.	6	
Door or window, of wire, in bundles, boxes or crates, L. C. L.	4	
Door or window, of wire, O. R. B., C. L., minimum 15,000 pounds	6	
N. O. S., of wire, O. R. B.	D 1	
Screws, viz.:		
Bench, packed	4	
Iron or steel; see Iron and Steel Articles.		
Tobacco; see Machinery and Machines.		
Wood, in casks or boxes	2	
Scythes; see Agr'l Implements.		
Scythe stones	3	
Sea coal; same as Facings, coal or iron.		
Sea grass, seaweed or salt hay, pressed in bales, L. C. L.	3	
Same, C. L.	D	
Seals, car, boxed	4	
Seamers, for shaping roofing tin; see Machinery and Machines.		
Seat awnings and aprons; see Vehicle Materials.		
Seats, viz.:		
Locomotive cab, spring	2	
School; see Furniture.		
Vehicle; see Vehicle Materials.		
Water-closet; see Water-closet Seats.		
Seed, viz.:		
Clover, L. C. L.	3	
Clover, C. L.	5	6
Corn, in boxes	2	
Corn, in barrels or sacks	5	
Cotton, hulled		3
Cotton, less than 2,000 pounds	3	
Cotton, 2,000 pounds or over, L.C.L.	6	
Cotton, C. L.	D	
Flax, L. C. L.	3	
Flax, C. L.	6	
Garden, L. C. L.	2	
Garden, C. L.	4	
Garden, returning over same line by which originally forwarded	6	
Grass	3	
Hemp, L. C. L.	3	
Hemp, C. L.	6	
Linseed	3	
Millet, L. C. L.	3	5
Millet, C. L.	5	6
Mustard	3	
Peach stones, packed	6	
Peach stones, in bulk, C. L.		6
Sorghum or cane seed	6	
Timothy, L. C. L.	3	
Timothy, C. L.	5	
N. O. S.	2	
Vetches, L. C. L.	3	
Same, C. L.	5	6
Separators; see Agricultural Implements.		
Separators and crushers, cottonseed; see Agricultural Implements.		

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S	Class.	Class if Released.
Settees; see Furniture.		
Shade frames and fixtures; see Iron and Steel Articles.		
Shadines; see Fish.		
Shafting; see Machinery and Machines.		
Shafting, couplings; see Iron and Steel Articles.		
Shafts; see Vehicle Materials.		
Shavings and chips, brewers', pressed in bales	6	
Shavings, cork; see Cork.		
Shear flocks, refuse, or waste of woolen mill	A	
Sheathing, asbestos; see Asbestos Products.		
Sheathing, metallic, boxed, crated, or in bundles, wired	3	
Sheep dip, liquid or powdered, in packages	4	
Sheetings; see Dry Goods.		
Sheet iron heating stoves; see Stoves.		
Shellac; see Gum.		
Shellers; see Agricultural Implements.		
Shells, viz.:		
Bomb, old; same as Iron Castings.		
Lake, small, in barrels, value limited to 50 cents per barrel, prepaid, viz.:		
If not for street or road paving purposes and so specified in bill of lading		5
If for street or road paving purposes and so specified in bill of lading, C. L.		A
Oyster, in barrels or kegs	A	
Oyster, ground, in barrels	A	
Oyster, to be used for fertilizer purposes, when consigned to fertilizer factories, C. L., same as Fertilizers.		
Sea, prepaid, L. C. L.	D 1	1
Same, C. L.	5	
Shelves, brick-drying; see Brick-drying Shelves.		
Shingle bands, iron; see Iron and Steel Articles.		
Shingles, viz.:		
Metallic, boxed, L. C. L.	4	
Same, C. L.	6	
Wooden, L. C. L., 20 per cent higher than Class K.		
Same, C. L.; same as Lumber, C. L.		
Shipstuff; see Millstuff.		
Shirtings; see Dry Goods.		
Shirts	1	
Shoddy, viz.:		
In sacks	2	
In crates	3	
In bags	2	
In bales, described as such	4	
Shoe findings; see Findings.		
Shoe lasts; see Lasts.		
Shoe pegs; see Pegs.		
Shoe polish; see Polish.		
Shoes; see Boots.		
Shoes, horse, mule and ox; see Iron and Steel Articles.		
Shooks, or box material, wooden, for the manufacture of packing cases or crates (not including cigar box material); same as Lumber, common.		
Shooks and headings, in bundles, for barrels, C. L.	O	
Shooks and headings—Continued.		
Same, L. C. L., 20 per cent higher than Class K.		
Shorts; see Millstuff.		
Shot, viz.:		
In kegs or boxes	2	
In paper bags, boxed and strapped	4	
In kegs or double sacks	6	
In barrels, half-barrels, quarter-barrels or drums; same as in kegs.		
Shovels; see Agricultural Implements.		
Show cards; see Signs.		
Show cases; see Glass and Glassware.		
Shrinkers, benders and upsetters, tire	2	
Shrubbery; see Trees.		
Shucks; see Husks.		
Shutters, iron; see Iron and Steel Articles.		
Shuttle blocks; see Blocks.		
Shuttles; see Machinery, cotton and woolen.		
Sideboards; see Furniture.		
Siding, steel, stamped in imitation of brick; see Iron and Steel Articles.		
Sieves or riddles, with tin or wooden frames, viz.:		
Not nested, loose or in bundles		3 T 1
Not nested, crated		D 1
Nested, wired in bundles, not crated, L. C. L.		1½
Nested, crated, L. C. L.		2
Nested, wired in bundles or in crates, C. L., minimum weight 12,000 pounds	4	
Signs, viz.:		
Card, metallic or wood, boxed, prepaid	2	
Glass; see Glass and Glassware.		
Trade, not glass, prepaid	1	2
Silex, in barrels	6	
Silicates, peroxides of, in barrels	3	5
Silk, raw, viz.:		
Value not specified, taken only by special contract.		
Value specified greater than $1 per pound and less than $5 per pound	3 T 1	
Value limited to $1 per pound	D 1	
Silverware, plated; see Plated Ware.		
Silverware, solid, not taken.		
Singletrees; see Vehicle Materials.		
Sinks, iron; see Iron and Steel Articles.		
Sinks, soapstone	1	3
Sizing for factories	5	
Skeins, vehicle; see Iron and Steel Articles.		
Skelp iron; see Iron and Steel Articles.		
Skewers, butchers', wooden	4	
Skins; see Hides.		
Slag, ground; see Fertilizers.		
Slashene, in barrels; same as Paste in barrels.		
Slashene, N. O. S.; see Washing Compounds.		
Slate billiard table beds	1	2
Slate blackboards; see Blackboards.		
Slate cisterns, packed	2	3
Slate, curbing or fencing, L. C. L.	4	5
Same, C. L.	5	6
Slate, flagging or paving; same as Slate, curbing or fencing.		

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S	Class.	Class if Released.
Slate lintels, window sills, copings, stairways and ridgepoles, L. C. L.	3	4
Same, C. L.	4	5
Slate, ground, in bags; same as Roofing Slate.		
Slate pencils; see Pencils.		
Slate mantels; see Mantels.		
Slate roofing; see Roofing.		
Slates, school, L. C. L.	3	
Same, C. L.	5	
Slats, viz.:		
Bed; see Furniture.		
Trunk; see Trunk Slats.		
Wooden, 12 inches or less in length, 2 inches or less in width, prepared, boxed, L. C. L.	4	
Sledges; see Iron and Steel Articles.		
Sleds, log; see Vehicles.		
Sleighs; see Vehicles.		
Slush, soap stock, or similar material for manufacturing soap, in barrels; same as Cotton-seed Oil.		
Smokestacks (shipper's option)	1	
Snaths; see Agricultural Implements.		
Snuff, viz.:		
In jars, not packed	D 1	
In jars, packed	2	
In casks, barrels or boxes	2	
Soap, viz.:		
Castile and fancy	2	
Common, in boxes, and so described on package	6	
Common, in barrels; same as Soap, common, in boxes.		
Soap chips; same as Soap, common.		
Soap powders	5	
Soap softener, liquid, in barrels	4	
Soap stock; same as Cotton-seed Oil.		
Soapstone, viz.:		
Crude, in barrels or casks, value limited to $10 per ton; same as Cement.		
Crude, C. L.	P	
Ground, in barrels or bags, value limited to $20 per ton, L. C. L.	5	
Same, C. L.	6	
Soapstone foot warmers and griddles, O. R. B.	3	5
Soda, viz.:		
Bicarbonate of, in sacks		5
Bicarbonate of, in boxes, barrels, or kegs, or in wooden, paper, pasteboard, or iron drums, or in wooden cases	5	
Caustic, in iron casks or drums	6	
Caustic, in tin cans, boxed	4	
Caustic, in wooden barrels	4	
Nitrate, L. C. L.; same as Fertilizers, L. C. L.		
Nitrate, C. L.; see Fertilizers, C. L.		
Silicate	6	
Soda ash, in bags, any quantity	A	
Soda ash, N. O. S.	6	
Sal Soda	6	
Sulphate of, C. L.; same as Fertilizers, C. L.		
Sulphate of, L. C. L.	6	
N. O. S., in kegs, boxes or drums	5	
N. O. S., in wooden cans or drums, metal lined	5	
Soda fountains; see Fountains.		
Soda fountain retorts; see Retorts.		
Sofas; see Furniture.		
Softener, cotton and wool, in barrels	B	
Softener, cotton and wool, N. O. S.	5	

S	Class.	Class if Released.
Solder	5	
Soldering flux; see Flux.		
Sorghum, in barrels or hogsheads	5	6
Spades; see Agricultural Implements.		
Spaghetti; see Macaroni.		
Spark arresters, L. C. L.	D 1	
Specimens, mineral, in the rough, boxed, O. R. B., prepaid		4
Spelter, in slabs or casks	5	
Spices; see Pepper.		
Spiegel eisen, L. C. L.	6	
Same, C. L.	A	
Spikes; see Iron and Steel Articles.		
Spindle boxes; see Boxes, empty.		
Spindles, packed, L. C. L.	6	
Spirittine, viz.:		
In cans, boxed, L. C. L.	D 1	2
In barrels, L. C. L.	3	
In packages, C. L.	6	
Splices; see Iron and Steel Articles.		
Splints, broom; see Broom Splints.		
Spokes; see Vehicle Materials.		
Sponge	D 1	
Sponge iron; see Iron and Steel Articles.		
Spools and cores made of wood or iron, or both, for winding paper thereon	6	
Spools (parts of cotton and woolen mill machinery); see Machinery and Machines.		
Spouts; see Conductors.		
Sprayers, garden; see Agricultural Implements.		
Spreaders; see Agricultural Implements.		
Spring seats for locomotive cabs; see Seats.		
Springs, viz.:		
Bed; see Furniture.		
Car, iron; see Iron and Steel Articles.		
Car, rubber, loose	4	
Car, rubber, boxed	5	
Furniture; see Furniture.		
Seat; see Iron and Steel Articles.		
Vehicle; see Iron and Steel Articles.		
Wire, loose or in bundles, not taken.		
Wire, N. O. S., packed in boxes	2	
Wire, N. O. S., packed in barrels or casks	3	
Sprinklers, automatic, in boxes	2	
Sprinklers, street; see Vehicles.		
Stackers, straw; see Agricultural Implements.		
Stage coaches; see Vehicles.		
Stairway, slate; see Slate.		
Stairwork; see Woodwork.		
Stanchions, cattle	6	
Stand-pipe; see Iron and Steel Articles.		
Stands, viz.:		
Barrel; see Racks.		
Bicycle; see Bicycle Stands or Racks.		
Hall; see Furniture.		
Music; see Furniture.		
Revolving display; see Furniture.		
Staples; see Iron and Steel Articles.		
Starch, N. O. S., in boxes or bundles, L. C. L.	3	
Same, C. L.	5	
Starch, in bags, O. R. wet and waste, L. C. L.	3	
Same, C. L.	5	
Starch, liquid or starch, polish, in glass, boxed, owner's risk		

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S	Class.	Class if Released.
Starch—Continued.		
breakage and leakage, or in wood, O. R. L., L. C. L.		1
Stationery	2	
Statuary, viz.:		
Iron; see Iron and Steel Articles.		
Marble or granite, O. R. B. chating or chipping		D 1
Marble or granite, value limited to 40 cents per cubic foot	D 1	1
Statues, option of initial road or steamer	3 T 1	D 1
Staves; same as Lumber, common.		
Stay guards, steel, for fence wire; see Wire, fence.		
Steamers, feed; see Evaporators; see Agricultural Implements.		
Steam gauges; see Machinery and Machines.		
Steam heaters; see Radiators.		
Steam shovels; same as Locomotives; see Railroad Rolling-stock Equipment.		
Steam yachts; see Boats.		
Stearine; same as Tallow.		
Steel, packed or unpacked; see Iron and Steel Articles.		
Steel blooms and billets; see Iron and Steel Articles.		
Steel, granulated; see Iron and Steel Articles.		
Steel stay guards, for fence wire; see Wire, fence.		
Steelyards, unboxed	1	
Steelyards, packed, K. D.	2	
Stereotype plates, boxed	1	
Stereotype plates, newspaper, old, returned to manufacturers, packed	3	
Stereotypers' backing powder; see Powder.		
Stills, viz.:		
Copper, worm, crated	1	3
Iron, L. C. L.	1	3
Iron, C. L.	4	
Stirrups; see Saddlery.		
Stone, viz.:		
Artificial, architectural, O. R. B.; same as Terra Cotta.		
Lithographic	1	2
N. O. S.; see Marble and Granite.		
Stone dust; see Marble and Granite.		
Stoneware; same as Earthenware.		
Stools, piano; see Furniture.		
Stopcock boxes; see Iron and Steel Articles.		
Stove boards, boxed or crated	3	
Stovepipe; see Pipe.		
Stoves, viz.:		
Alcohol, gas, gasoline, oil, vapor, viz.:		
With skeleton frames, boxed or crated, L. C. L.	1½	1
Without skeleton frames, boxed or crated, L. C. L.	1	2
With or without skeleton frames, boxed or crated or loose, C. L., minimum weight 20,000 pounds	3	5
Stoves, sheet iron heating, L. C. L.	1	
Same, C. L., 12,000 pounds min.	3	
Stoves, N. O. S., stove-plates, stove furniture and stove hollowware (not enameled, agate or graniteware and not including stovepipe and stovepipe elbows), shipped with stoves, L. C. L.	1	3
Stoves, N. O. S.—Continued.		
Same, C. L., minimum weight 20,000 pounds	3	5
Hollowware, shipped separately from stoves; see Hollowware.		
Straw; see Hay.		
Strawboards; see Paper.		
Straw bottle covers; see Covers.		
Straw braid, for manufacture of straw hats, in bales, value limited to $30 per bale	2	
Straw goods; same as Dry Goods, N. O. S.		
Street sprinklers; see Vehicles.		
Stretchers, artists'; see Artists' Stretchers.		
Stretchers, lace, packed, or in bundles	3	
Stripes, domestic; see Dry Goods.		
Stucco powder, C. L.	A	
Stuffing, for hoofs; see Hoof Stuffing.		
Stump pullers; see Machinery and Machines.		
Sublimate of lead; see Lead.		
Sugar, viz.:		
In boxes, not strapped	2	4
In boxes, strapped	4	5
In barrels or hogsheads	6	
In single sacks	2	4
In cartons or sacks, packed in boxes or in double sacks; same as in barrels.		
Grape	6	
On mixed car-loads of sugar, in wood and in sacks, the car-load rates as authorized on each article in straight car-loads may be applied.		
Sugar cane, prepaid	6	
Sugar rollers; see Machinery and Machines.		
Sulkies; see Vehicles.		
Sulphates; see Ammonia, Iron, Potash and Soda.		
Sulphur; same as Brimstone.		
Sulphur ore; see Ore.		
Sulphuric ether; see Ether.		
Sumac, viz.:		
Ground, in bags or barrels, L. C. L.	4	
Same, C. L., mimimum weight 20,000 pounds.	5	
Leaf, L. C. L.	3	5
Leaf, C. L., minimum weight 16,000 pounds	5	K
Sumac extract, dry, in boxes	1	
Sumac extract, liquid, in barrels or casks	4	5
Surgical instruments, boxed	D 1	
Swage blocks; see Iron and Steel Articles.		
Sweat pads; same as Saddlery.		
Sweepings, cotton; see Cotton Sweepings.		
Sweepings, woolen mill; same as Cotton Sweepings.		
Swings, wooden, portable; same as Hammocks, portable.		
Switches and switch-chairs; see Iron and Steel Articles.		
Syrups, viz.:		
Manufactured of cider, in barrels, half-barrels, hogsheads or casks	5	6
Coloring; see Coloring.		
Syrups, fountain, see Fruit Juices		

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S	Class.	Class if Released.
Syrup—Continued.		
N. O. S., in glass or stone, boxed	1	2
N. O. S., in kegs or cans, boxed	3	4
N. O. S., in barrels or hogsheads	5	6
T		
Tables; see Furniture.		
Tackle, fishing; see Fishing Tackle.		
Tacks, iron; see Iron and Steel Articles.		
Tacks, N. O. S	2	
Tags, paper, packed	2	
Tags, sheet-iron; same as Tags, tin.		
Tags, tin, lettered, in boxes or barrels, prepaid	4	
Tags, tin, not lettered, in boxes or barrels	4	
Tails, cattle	4	
Talc	6	
Tallow, in barrels	B	
Tallow, N. O. S	5	
Tamarinds, in boxes, or kegs	2	
Tankage, for fertilizer purposes, C. L.; see Fertilizers.		
Tank material; same as Box and Barrel Material.		
Tanks, viz.:		
Cast iron, water, enameled, to be used as water-coolers, and refrigerators	1	
Iron or steel, not over 30 feet long; same as Boilers.		
Oil, cellar or store, O. R. B., viz.:		
Empty, loaded in box cars		D 1
Empty, requiring flat or gondola cars, minimum weight 5,000 pounds each		1
Empty, with pump, hood and measures inside of can, boxed or crated		1
Empty, oil storage, loaded length wise and strapped to flat cars; same as Tank Cars.		
Oil-tank wagons; see Vehicles.		
Water-closet; see Water-closet Tanks.		
Wooden, capable of being loaded in box cars, boxed or crated S. U	2	
Wooden, N. O. S., S. U	D 1	
Wooden, packed, K. D	6	
N. O. S	3 T 1	
Tapioca, in bags, boxes or barrels	3	
Tar, in barrels, L. C. L.; 20 per cent higher than Class K.		
Tar, in barrels or casks, C. L	K	
Tar, in cans, boxed or crated, L. C. L	4	
Same, C. L	5	
Tar residuum; same as Tar.		
Targets, sportsmen's, flying, in barrels or boxes, L. C. L	1	3
Same, sportsmen's, flying, C. L.	3	5
Tea	1	
Teazles	D 1	
Teazle cloth; see Dry Goods.		
Tedders, horse; see Agricultural Implements.		
Telegraph cross-arms, with insulator pins or brackets	6	
Same, without insulator pins or brackets; Lumber rates.		
Telegraph insulator pins or brackets, L. C. L	4	
Same, C. L	6	
Telephones, boxed	3 T 1	D 1

T	Class.	Class if Released.
Tents, gospel	4	
Tents and tent poles	2	
Tent pins, L. C. L	2	
Same, C. L	A	
Terne plate; same as Tin Plate.		
Terra cotta, viz.:		
Architectural, packed in boxes, crates, casks or tierces, L. C. L.	2	4
Architectural, C. L		6
N. O. S	2	3
Terra japonica	4	
Tete-a-tetes; see Furniture.		
Theatrical paraphernalia; see Scenery.		
Thread (including ball sewing, product of cotton factories)	1	
Threshers; see Agricultural Implements.		
Ticking; see Dry Goods.		
Tie buckles, cotton; same as Cotton Ties.		
Ties, cotton; see Cotton Ties.		
Ties, hay	A	
Tile, viz.:		
Drain and roofing; see Pipe.		
Fire, for lining, etc	4	
Floor and marble	4	
Tile, building and roofing, and hollow brick, in straight or mixed car-loads, minimum 30,000 pounds	K	
Tiling, sidewalk, concrete or cement, L. C. L		6
Same, C. L		A
Sidewalk, combined iron and glass, L. C. L	3	4
Same, C. L	4	5
Tin, viz.:		
Japanned, in sheets, O. R. of wet and rust		3
In shape for manufacture of cans, nested solid, no other goods in same package	4	
Pig and block	5	
Scrap, in rolls or bundles, wired or crated	6	
Tin foil, in boxes	2	
Tin flour receptacles; same as Cans, empty.		
Tin plate, in boxes, charged at actual weight, L. C. L	4	5
Same, C. L	5	6
Tin roofing, in rolls	5	
Tin tags; see Tags, tin.		
Tin trunk covering; see Trunk Covering.		
Tinners' trimmings, N. O. S	2	
Tinware, N. O. S., L. C. L	3	
Same, C. L., minimum weight 20,000 pounds	4	
Tipples; see Chutes.		
Tire benders and upsetters; see Shrinkers.		
Tires, locomotive; see Iron and Steel Articles.		
Tires, rubber, solid or pneumatic, boxed or crated	1	
Tires, wagon; see Iron and Steel Articles.		
Tobacco, viz.:		
Cut, in boxes, barrels or bales	1	
Leaf, in cases	3	
Leaf, in bales, O. R. wet or heating		4
Plug, in boxes or kegs	2	3
Smoking	2	
Unmanufactured, in casks or hogsheads	4	

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T	Class.	Class if Released.
Tobacco barns; see Barns.		
Tobacco-box material; see Box Material.		
Tobacco granulators and cleaners; see Agricultural Implements.		
Tobacco screws and fixtures; see Machinery and Machines.		
Tobacco hangers; see Hangers.		
Tobacco dryers, K. D., crated or in barrels	.....	6
Tobacco sticks, flues, baskets and furnaces, unmixed C. L., 10,000 pounds minimum to be charged for	4	6
Tobacco sticks, any quantity, prepaid	.....	A
Tobacco sticks, rough, not wired, prepaid or guaranteed; same rate as Lumber, common.		
Tobacco samples (leaf), released, in boxes or cases, weighing not over 100 pounds; same as Tobacco (leaf) in hogsheads.		
Tobacco, unmanufactured, in hogsheads or tierces	1	.....
o bacco, unmanufactured, in barrels, boxes, crates, bales or baskets	3	4
Tobacco, unmanufactured, loose in car, on the stick, loaded and unloaded by owners, C. L., 10,000 pounds minimum	.....	4
Tobacco, unmanufactured, loose, not less than 10,000 pounds charged for	1	3
Tobacco stems, in hogsheads, or bales	6	.....
Tobacco sweepings or stems, viz.:		
In bags, bales, barrels or casks, for fertilizer purposes, so certified on bill of lading or shipping receipt, value limited to $10 per ton; see Fertilizers.		
N. O. S., packed	6	.....
Toe calks; see Iron and Steel Articles.		
Tombstones; see Monuments.		
Tongue, viz.:		
Deer, value limited to not over 6 cents per pound, L. C. L.	5	.....
Same, C. L.	6	.....
N. O. S.; see Meats.		
Tonqua beans; see Beans.		
Tools, edge	2	.....
Tools, mechanics', boxed	2	.....
Toothpicks	2	.....
Tops, vehicle; see Vehicle Materials.		
Torches, campaign, packed	1	2
Tow, in bales, uncompressed	2	.....
Same, compressed	3	.....
Towers, viz.:		
Fire apparatus, straight or mixed, C. L., 5,000 pounds minimum, consisting of small chemical engines, small ladder wagons, hand extinguishers and small force-pumps	1	.....
Water, parts of fire department apparatus, viz.:		
If at actual weight, K. D.	D 1	.....
If requiring flat or gondola cars, minimum weight 5,000 pounds	1	.....
Windmill; see Windmill Towers.		
Toys, viz.:		
Banks, iron, boxed, solid cases; same as Hardware, boxed, N. O. S.		
Toys—Continued.		
Blocks, alphabet and building, wood or stone	1	.....
Drums, boxed, O. R.	3 T 1	.....
Furniture, children's, L. C. L.	D 1	.....
Same, minimum weight 15,000 pounds, C. L.	1	.....
Hobby horses, not boxed	4 T 1	3 T 1
Hobby horses, entirely boxed or crated, L. C. L.	D 1	.....
Same, C. L., minimum weight 15,000 pounds	1	.....
Iron, N. O. S., solid cases	2	.....
Sleds or sleighs, children's, in bundles, L. C. L.	D 1	.....
Same, C. L., minimum weight 15,000 pounds	1	.....
Trunks	1½	.....
Wagons or carriages (dog), children's, L. C. L.	D 1	.....
Same, C. L., minimum weight 15,000 pounds	1	.....
Wagons, N. O. S., S. U., L. C. L.	D 1	.....
Wagons, N. O. S., K. D., packed	1	.....
Wagons, N. O. S., children's, C. L., minimum weight 15,000 pounds	1	.....
Wax show figures	D 1	.....
Wheelbarrows, children's, in bundles, L. C. L.	D 1	.....
Same, C. L., minimum weight 15,000 pounds	1	.....
Mixed car-loads, minimum weight 15,000 pounds	1	.....
Toys, N. O. S.	1	.....
Tracks, portable, railway, iron, wood, or iron and wood combined; see Iron and Steel Articles.		
Trains, sugar; see Agricultural Implements—Mills.		
Traps, viz.:		
Animal, iron or steel; see Iron and Steel Articles.		
Clay pigeon or glass ball, in bundles, crates or boxes	3	5
Fly	D 1	.....
Mouse and rat	1	.....
Sewer gas or grease, viz.:		
Iron; see Iron and Steel Articles.		
Lead, loose	2	3
Lead, in barrels or boxes	3	4
Traveling bags; see Bags.		
Trays, brick; see Brick Trays.		
Trays, gas, wooden, in packages, L. C. L.	2	.....
Same, C. L.	4	.....
Tree labels, wooden; see Labels, tree, wooden.		
Tree nails	6	.....
Tree protectors, iron; see Iron and Steel Articles.		
Trees and shrubbery, viz.:		
Baled, prepaid or guaranteed, L. C. L.	1	.....
Same, value limited to three cents per pound	3	.....
Boxed, prepaid or guaranteed, L. C. L.	2	.....
Same, value limited to three cents per pound	4	.....
In bales, boxes or in bulk, owner's risk of loss or damage by heating, freezing or improper packing, and to be loaded and unloaded by owners, prepaid or guaranteed, straight or mixed		

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T	Class.	Class if Released.
Trees and shrubbery—Continued.		
C. L., minimum weight 16,000 pounds	4	
Same, value limited to three cents per pound	6	
Evergreens, for decorating purposes, prepaid or guaranteed, in bales, boxes, barrels or crates, L. C. L	1	
Same, C. L., minimum weight 12,000 pounds	3	
Plants, strawberry, in baskets, without overtop handles		1
Plants, N. O. S., in bales		D 1
In covered baskets		D 1
In boxes or crates		1
Tricycles; see Vehicles.		
Tripe; see Meats.		
Tripoli	4	
Troughs, eave, galvanized iron; see Iron and Steel Articles.		
Trough, eave, wooden; see Conductors.		
Trucks, viz.:		
Car; see Iron and Steel Articles.		
Electric motor, L. C. L	5	
Same, C. L	6	
Warehouse and factory, S. U., L. C. L	3	
Same, K. D., L. C. L	4	
Steel dry-kiln trucks, K. D., any quantity	5	
Trunk clamps, metal, in boxes	2	
Trunk covering, iron or tin, boxed, L. C. L	2	3
Same, C. L		4
Trunk slats, wooden, 24 inches in length or over, 2 inches wide, ½ inch or more thick, in bundles or crates, L. C. L	4	
Same, C. L	6	
Trunks, viz.:		
Corded or wrapped, filled with personal effects	3 T 1	1
Corded or wrapped, empty or filled with merchandise	1	
Not corded or wrapped, filled with merchandise	D 1	
Packing, nested	1	
Sample, empty	D 1	1
Sample or other kinds, when containing samples, should take the classification provided for trunks filled with merchandise.		
N. O. S	D 1	
Tubes, viz.:		
Carbonic acid gas; see Cylinders.		
Iron, for holding of acids; see Iron and Steel Articles.		
Paper, for winding yarn thereon, boxed; see Cotton and Woolen Mill Machinery.		
Pasteboard, for use in cotton factories, packed	2	
Tubing, iron; see Iron and Steel Articles.		
Tubs, viz.:		
Bath, not boxed	D 1	
Bath, boxed	1	
Bath, folding, wrapped, crated	1	2
Bath, iron; see Iron and Steel Articles.		
Bath, nested	2	
Galvanized iron; see Iron and Steel Articles.		
Soapstone	1	3

T	Class.	Class if Released.
Tubs—Continued.		
Wash or laundry, iron; see Iron and Steel Articles.		
Wash or laundry, legs off	1	3
N. O. S.; same as Woodenware.		
Tumbler washers; see Washers.		
Tumblers; see Glass and Glassware.		
Turf, grass, in bundles or crates, L. C. L		6
Same, C. L		A
Turnips; see Vegetables.		
Turn-buckles; see Iron and Steel Articles.		
Turntables; see Machinery and Machines.		
Turpentine, crude, in barrels, L. C. L	5	
Turpentine, crude, in barrels, casks or tank cars, C. L	6	
Turpentine, spirits of, viz.:		
NOTE.—Actual weight obtained at shipping point must be charged for on shipments in cans, barrels or casks; or if no scales at shipping point, necessitating use of estimated weights, shipments must be weighed at nearest scale point and manifests corrected, if necessary, and copy of correction mailed at once to the chairman. On shipments in tank cars, weights will be assessed on the shell capacity of tank multiplied by seven pounds to the gallon.		
In cans, boxed	D 1	2
In barrels, L. C. L	3	
In barrels, casks or tank cars, C. L	6	
Tuyeres	2	
Twine, viz.:		
Binder's, packed in bales, L. C. L	3	
Same, C. L	6	
Cotton; see Dry Goods.		
Paper, when so described on package	5	
Type, boxed	2	
Type, old, in boxes, barrels or kegs	3	
Type metal, in pigs	4	
Typewriters, boxed	D 1	1
U		
Umbrellas, boxed	1	
Urns, iron; see Iron and Steel Articles.		
V		
Valves, metal, boxed	2	
Valves, metal, in barrels, kegs or casks	3	
Varnish, viz.:		
In cans, not boxed	1	
In cans, boxed	2	
In barrels, casks or kegs, L. C. L	3	
Same, C. L	4	
Vaseline, in glass, packed	1	
Vaseline, in cans, packed	2	
Vaults and vault work; see Iron and Steel Articles.		
Vegetables, desiccated	4	
Vegetables, in cans, L. C. L	4	
Same, C. L	5	
Vegetables, not canned or desiccated, viz.:		

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V	Class.	Class if Released.
Vegetables—Continued.		
NOTE 1.—When vegetables are shipped during cold weather and stoves and fuel are furnished by shipper, one man will be billed in charge of the car to care for fire and property, but he must provide himself with a first-class ticket. Stoves returned will be charged for at regular rates.		
NOTE 2.—Mixed car-loads of apples, beets, cabbages, carrots, onions, potatoes and turnips may be taken at the same rate as straight car-loads of either article.		
Beets, in barrels	3	6
Beets, in crates, boxes or in bulk, C. L.		6
Cabbages, packed, L. C. L	3	6
Cabbages, in barrels, crates, boxes or in bulk, C. L		6
Carrots, in barrels	3	6
Same, in crates, boxes or in bulk, C. L.		6
Onions, in sacks, L. C. L	3	5
Onions, in barrels or crates, L.C.L.	3	6
Onions, in barrels, crates, boxes, sacks or in bulk, C. L		6
Potatoes, in crates or sacks, L.C.L.	3	6
Potatoes, in barrels, actual weight, L. C. L	3	6
Potatoes, in barrels, crates, boxes, sacks or in bulk, C. L		6
Turnips, in barrels, crates, boxes or in bulk, C. L		6
Turnips, L. C. L	3	6
N. O. S., prepaid or guaranteed		3
Vegetole (a compound of lard), packed in cases, tubs, half-barrels, barrels or tierces		B
Vehicles, viz.:		
Barrows, furnace-charging, viz.:		
S. U., L. C. L	3	
Wheels and movable iron parts detached, L. C. L	4	
Same, C. L	6	
Bicycles, tricycles or velocipedes, viz.:		
K. D., boxed, L. C. L	1	
K. D., crated, L. C. L	1½	
K. D., partly boxed or crated, L. C. L	D 1	
K. D., C. L	3	
S. U., securely boxed, L. C. L	1½	
S. U., securely crated, L. C. L	2 T 1	
S. U., C. L	3	
Velocipedes, railroad	1	
Bicycles, or tricycles, L. C. L., not taken unless boxed or crated.		
Brick trucks and clay carts, manufactured of iron and wood, for use on portable railway tracks, viz.:		
S. U., L. C. L		4
Smaller parts boxed, L. C. L		5
S. U. or K. D., C. L		6
Cars, viz.:		
Cane; same as Cars, logging or mining.		
Coke, or larries; same as Cars, logging or mining.		
Logging or mining, S. U., L. C. L		4
Vehicles, cars—Continued.		
Logging or mining, smaller parts boxed, L. C. L		5
Logging or mining, S. U., or K. D., C. L		6
Street or tramway (operated either by steam, cable, horse or electric power), single	D 1	
Same, C. L., two or more on a car, minimum weight 20,000 pounds (subject to Rule 22—C.)	5	
Carriages, buggies and trotting wagons, viz.:		
S. U., L. C. L	4 T 1	3 T 1
K. D., boxed or well crated, box or crate exceeding 54 inches in height, L. C. L	3 T 1	D 1
K. D., boxed or well crated, box or crate exceeding 34 inches, but not exceeding 54 inches in height, L. C. L	D 1	1½
K. D., boxed or well crated, box or crate not exceeding 34 inches in height, L. C. L	D 1	2
Boxed or well crated, C. L., minimum weight 8,000 pounds	1	4
Loose, C. L., minimum weight 15,000 pounds	3	
Carriages and wagons, children's, viz.:		
S. U., not boxed	3 T 1	
S. U., boxed	D 1	
K. D., in boxes, bundles or crates	1	
Carts, viz.:		
Barrels, wheels and shafts detached and crated, L. C. L	2	4
Same, C. L	4	6
Clay, for use on portable railways; see Brick Trucks.		
Farm and lumber; see Wagons.		
Road, village or pleasure; same as Carriages, Buggies and Trotting Wagons.		
Drays; same as Wagons, farm.		
Fire extinguishers on wheels (not steam fire engines, hose reels, etc.); see Extinguishers.		
Gigs and sulkies; same as Carriages, Buggies and Trotting Wagons.		
Hearses, single	4 T 1	3 T 1
Hose reels and hook and ladder trucks; same as Carriages, Buggies and Trotting Wagons.		
Oil-tank wagons, viz.:		
K. D	1	
Requiring flat or gondola cars, minimum weight 4,000 pounds each	1	
N. O. S., minimum weight 3,000 pounds each	1	
Omnibuses, single	4 T 1	3 T 1
Omnibuses, C. L., two or more on a car, minimum weight 20,000 pounds	5	
Sledges, log; see Wagons, farm.		
Sleighs; same as Carriages, Buggies and Trotting Wagons.		
Stage coaches, single	4 T 1	3 T 1
Street sprinkling wagons, S. U., loaded on flat cars, minimum weight 4,000 pounds each	D 1	1
Same, K. D., loaded in box cars, actual weight		1½
Same, C. L., minimum weight 20,000 pounds		4

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V	Class.	Class if Released.
Vehicles—Continued.		
Velocipedes, bicycles or tricycles, parts; see Vehicle Materials.		
Wagons or wagonettes, N. O. S.; same as Carriages, Buggies and Trotting Wagons.		
Wagons, delivery or freight, N. O. S., with springs, S. U., L. C. L.	3 T 1	.....
Same (with tops), wheels and poles or shafts detached, L. C. L.	1½	.....
Same (without tops), wheels and poles or shafts detached, L. C. L.	1	.....
Same, C. L.; same as Carriages, Buggies and Trotting Wagons.		
Wagons, mining; see Cars, logging and mining.		
Wagons and carts, farm or lumber, viz.:		
NOTE.—The classificat'n of "wagons and carts, farm or lumber," is intended only to apply on rough, cheap, farm or lumber wagons and carts, with or without springs, and is not intended for buggies or varnish'd pleasure or business wagons, for which provision is made in the foregoing.		
S. U., L. C. L.	D 1	1½
Taken apart and thoroughly K. D., L. C. L.	3	4
S. U. or K. D., C. L., minimum weight 20,000 pounds	4	6
Vehicle materials and parts of vehicles, viz.:		
Bodies, finished, carriage, buggy, trotting wagon and wagon; same as Carriages, Buggies, Trotting Wagons and Wagons, respectively.		
Bodies, unfinished; see Wheels.		
Box rods, wagon, in bundles; see Iron and Steel Articles.		
Boxes and skeins, iron; see Iron and Steel Articles.		
Boxes and skeins, iron, shipped on axles; see Iron and Steel Articles.		
Brakes, wagon, iron; see Iron and Steel Articles.		
Brake ratchets, wagon, iron; see Iron and Steel Articles.		
Dashers, buggy, boxed or crated	1	.....
Fifth wheels, viz.:		
Loose, or tied in bundles, or boxed	2	.....
Packed, in barrels, casks or kegs	5	.....
Gears, platform wagon, in the white, without springs or axles, L. C. L.	2	.....
Hubs, packed in rolls or securely tied together	A	.....
Mining car material, L. C. L.	5	.....
Same, C. L.	6	.....
Rims, packed or securely tied together	A	.....
Running gears, viz.:		
Speeding, training, phaeton, village road-cart, or spring wagon	D 1	.....
Same, K. D., boxed or well crated, packages not exceeding 30 inches in height	1	.....
Vehicle materials, running gears—Continued.		
Ironed and in the white, in bundles or crates, K. D., packages not exceeding 30 inches in height	1	.....
Ironed and in the white, in bundles or crates, S. U.	1½	.....
Seat awnings and aprons, wagon, not leather, K. D. flat	2	.....
Seats, carriage, buggy and wagon	2	.....
Shafts and poles, carriages and buggy, fully wrapped, shipped separate from vehicles	D 1	1
Shafts, bows, felloes, singletrees spokes, hubs and rims, wood, unfinished, L. C. L.	4	5
Same, C. L.	5	6
Shafts, poles and wheels, parts of farm or lumber wagons, L. C. L.	3	4
Same, C. L.	4	6
Singletrees and doubletrees, viz.:		
Finished, boxed, crated or in bundles	2	.....
Ironed and partly finished, boxed or crated	4	.....
Ironed and partly finished, in bundles	4	.....
Same, C. L.	6	.....
Spokes, packed, or securely tied in bundles	A	.....
Same, C. L. (all-rail shipments may be taken loose)	.....	P
Spring, seat and carriage, iron; see Iron and Steel Articles.		
Singletrees, wooden or iron, in bundles, parts of farm wagons, or to be used for agricultural purposes, L. C. L.	3	4
Same, C. L.	4	6
Street car platforms, with or without sheet-iron fronts attached	2	.....
Tires, wagon; see Iron and Steel Articles.		
Tops, carriage and buggy, viz.:		
S. U., boxed or crated	3 T 1	.....
K. D. flat, folded or wrapped	D 1	.....
K. D. flat, boxed or crated	1½	.....
Velocipede, bicycle or tricycle rims or other parts, N. O. S., in packages	1	.....
Wheels, carriage and wagon, finished, in crates or bundles (loose not taken), L. C. L.	2	.....
Wheels and bodies, unfinished, L. C. L.	3	.....
Same, C. L., minimum weight 10,000 lbs. (see Cir. No. 102)	5	.....
Wagon parts, wood, unpainted, N. O. S., K. D. and packed in crates or bundles	5	.....
Velocipedes; see Vehicles.		
Velvet beans; see Beans.		
Veneering; not boxed	D 1	.....
Veneering, boxed	1	.....
Veneering, less than one-eighth of an inch in thickness, manufactured of pine, poplar, oak, elm, basswood, birch, chestnut, laurel, gum, walnut or cedar, packed, L. C. L.	4	.....
Same, one-eighth of an inch or over in thickness, L. C. L.	6	.....
Same, in straight and mixed carloads; Lumber rates, plus 20 per cent.		
Vermicelli; see Macaroni.		

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V	Class.	Class if Released.
Vinegar, viz.:		
In wood	4	5
In wood, prepaid	5	6
N. O. S.	1	2
Vinegar shavings or chips, in bags	5	
Vises, iron; see Iron and Steel Articles.		
Vitriol, blue; see Bluestone.		

W	Class.	Class if Released.
Wadding	D 1	
Wagon jacks; see Jack Screws.		
Wagons; see Vehicles.		
Wainscoting; see Woodwork.		
Wall cases; see Furniture.		
Wall finish, viz.:		
Alabastine, anti-kalsomine, gypsine, kalsomine, lime (liquid), muraline and muresco, in kegs, barrels or boxes	6	
Walnuts; see Nuts.		
Wardrobes; see Furniture.		
Warp; see Dry Goods.		
Washboards, L. C. L.	3	
Washboards, C. L., minimum weight 12,000 pounds	5	
Washboards, clothes props and clothes pins, mixed C. L., minimum weight 12,000 pounds	5	
Washboards, mixed with butter dishes, clothes pins, etc.; see Woodenware.		
Washers, lead, in boxes	4	
Washers, iron; see Iron and Steel Articles.		
Washers, tumbler, fully boxed	3 T 1	1
Washing or scouring compounds (not soap powders)	4	
Washing crystals	4	
Washing fluid, in carboys, boxed		1
Washstands; see Furniture.		
Waste, viz.:		
Cotton; see Dry Goods.		
Woolen, jute or tailings, in bags or sacks	2	
Same, in crates	3	
Same, pressed in bales	4	
Water, viz.:		
Aerated (such as Moxie); same as Water, mineral.		
Ammonia; see Ammonia, aqua.		
Mineral, in glass or stone, packed, L. C. L	3	4
Same, C. L	5	6
Mineral, in wood, L. C. L.	4	5
Same, C. L.	5	6
Water-closets, iron; see Iron and Steel Articles.		
Water-closet cisterns, iron; see Iron and Steel Articles.		
Water-closet tanks and seats, wooden, crated or boxed		3
Water-coolers and filters; see Filters.		
Water-cranes; see Cranes, water.		
Water-gates, iron; see Iron and Steel Articles.		
Water-heaters, feed; see Radiators and Heaters.		
Water-meter boxes; see Meter Boxes, water.		
Wax, viz.:		
Bees	1	
Paraffine	3	
Sealing, fruit can or jar	3	
Wax—Continued		
N. O. S.	3	
Wax comb foundations; same as Bee Comb Foundation.		
Wax extractors, crated	1	
Wax figures; see Images.		
Webbing, backband; see Dry Goods.		
Wedges; see Iron and Steel Articles.		
Weighing machines; see Machinery and Machines.		
Weights, folding bed; see Iron and Steel Articles.		
Well curbing	2	
Whalebone	1	
Wheat, N. O. S.; same as Grain.		
Wheat, cracked, viz.:		
In boxes, barrels, kegs or drums	6	
In sacks	5	
Wheelbarrows, viz.:		
Wood, S. U., L. C. L.	1½	
Iron, S. U., L. C. L.	3	
Iron or wood, with legs or sides packed separately or in trays, L. C. L.	3	
Iron or wood, K. D. flat, legs, wheels and handles detached and fastened to barrows, L. C. L.	3	
Iron or wood, C. L., minimum weight 20,000 pounds	6	
Iron or wood, K. D. flat, trays nested and strapped, racked or boxed, L. C. L.	4	
Iron or wood, K. D., trays nested and strapped, legs, wheels and handles packed separately, L. C. L	4	
Wheel flanges; see Iron and Steel Articles.		
Wheels, viz.:		
Agricultural implement, iron; see Agricultural Implements.		
Car; see Iron and Steel Articles.		
Pulley; see Machinery and Machines.		
Vehicle; see Vehicle Materials.		
Water; see Machinery and Machines.		
Well; see Iron and Steel Articles.		
Whetstones, sand, packed	3	
Whetstones, sand, when shipped with grit stones, and together therewith, making a full C. L.	6	
Whips	1	A
Whiskey; see Liquors.		
White lead; see Lead, white.		
Whiting, viz.:		
In boxes	3	
In barrels	6	
N. O. S.	5	
Wicking; see Dry Goods.		
Willow reeds; see Reeds.		
Willowware	D 1	
Willowware baskets; see Baskets.		
Windlasses, iron; see Iron and Steel Articles.		
Windmills, K. D., in bundles or boxes	3	
Windmill towers, K. D., or materials for (described as such), cut to dimensions or fitted, L. C. L.		3
Same, C. L.		5
Window casings; see Woodwork.		
Window shades and rollers	1	

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W	Class.	Class if Released.
Window shade cloth and hollands; see Dry Goods.		
Window sills, slate; see Slate.		
Wine; see Liquors, alcoholic.		
Wines, high; see Liquors, alcoholic.		
Wire, viz.:		
Copper, L. C. L.	1	
Same, C. L.	3	
Insulated, L. C. L.	2	
Same, C. L., in bundles or coils	3	
Iron or steel, in bundles or coils, or on reels, L. C. L.	6	
Same, C. L.	6	
Iron or steel, woven, in rolls, O. R. of wet and rust, L. C. L.	2	
Mattress and bed-spring, iron or steel, O. R. of wet and rust, in coils, barrels or casks, released	6	
N. O. S.	1	
Wire cable; see Cable.		
Wire cloth, in boxes, casks, crates or rolls, L. C. L.	2	
Same, C. L.	6	
Wire fencing, not woven	5	
Wire cork fasteners, in boxes or barrels; see Fasteners.		
Wire fence staples; see Iron and Steel Articles.		
Wire, field, fencing, woven, in rolls; see Iron and Steel Articles.		
Wire fencing, iron	5	
Wire fencing, combination of wood and iron	5	
Wire mattresses; see Furniture.		
Wire rope; see Rope.		
Wire screens; see Screens.		
Wire springs; see Springs.		
Wire, steel stay guards for fence wire; same as Wire, fence.		
Wirework, woven table, toilet and household articles, boxed or crated	D 1	1
Wirework, racks, stands, vases, signs and fixtures, boxed or crated	3 T 1	D 1
Same, K. D., flat, boxed or crated	D 1	1
Wire Goods, N. O. S., boxed	1	
Wood, viz.:		
Cedar, in shape for lead pencils, packed, L. C. L.	3	
Same, C. L.	5	
Dye; see Dyewood.		
Fire, C. L.	S	
Wood filler, liquid, in cans or pails, securely covered and crated or boxed or packed in barrels or casks	4	5
Wooden blocks, butcher's; see Blocks.		
Woodenware, N. O. S. (not willow-ware)	1	3
Woodenware, when C. L. commodity rates are provided, minimum weight 12,000 pounds.		
Wooden buckets, tubs, pails and firkins, C. L., minimum weight 12,000 pounds	5	
Wooden butter dishes or plates; same as Plates, wooden.		
Wooden butter dishes, clothes pins and wooden washboards, in mixed C. L., minimum weight 12,000 pounds		5
Wooden paving blocks; see Blocks, paving, wooden.		
Wooden packing drums; see Drums, wooden, packing.		
Wooden trays; same as Wooden dishes.		
Wooden well buckets, C. L., 12,000 pounds minimum	5	
Wooden covers; see Covers.		
Wooden screws; see Screws.		
Wooden skewers, butchers'; see Skewers.		
Woodwork, viz.:		
Balusters, wainscoting, stairwork, paneling, window casing, all of oak or other hardwoods, for inside finish of houses, in bundles, crates or boxes, L. C. L.	2	4
Same, C. L.	4	6
Cornice, wooden, for windows, doors or inside finish, L. C. L.	2	
Same, C. L., minimum weight 20,000 pounds	4	
Cornice, wooden, for outside finish; see Mouldings, wooden.		
Wool, viz.:		
Mineral	3	5
Washed, in bags, not pressed	2	
Unwashed in bags, not pressed	4	
N. O. S., in bags, two or more securely corded together or pressed in bales	3	
Wool softener; see Softener.		
Woolen goods; see Dry Goods.		
Woolen goods mixed with cotton goods; see Dry Goods.		
Wrenches; see Iron and Steel Articles.		
Wringers; see Iron and Steel Articles.		
Wringers, clothes, not packed	D 1	
Same, packed	2	
Y		
Yachts, steam; see Boats.		
Yarns; see Dry Goods.		
Yeast, in wood	3	
Yeast cakes, in boxes	3	
Yeast powders; see Powders.		
Yokes	1	
Yellow metal, copper and zinc combination, in sheets or plates, boxed or crated	2	
Z		
Zinc, viz.:		
In casks	4	
In sheets or rolls	4	
In blocks or pigs, L. C. L.	5	
Same, C. L.	6	
Zinc, chloride of, N. O. S., C. L.	4	
Same, C. L.	6	
Zinc, chloride, dry		1
Zinc, chloride, in glass, jugs or carboys, packed		1
Same, in barrels or kegs		4
Zinc and copper composition; see Yellow Metal.		
Zinc cornices; see Cornices.		
Zinc dust, in casks or barrels	6	
Zinc ore; see Ore.		
Zinc, oxide	5	
Zinc paints; see Paints.		
Zincs, battery, in boxes or barrels, L. C. L.	3	
Same, C. L.	6	

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V	Class.	Class if Released.
Vinegar, viz.:		
In wood	4	5
In wood, prepaid	5	6
N. O. S.	1	2
Vinegar shavings or chips, in bags	5	
Vises, iron; see Iron and Steel Articles.		
Vitriol, blue; see Bluestone.		

W	Class.	Class if Released.
Wadding	D 1	
Wagon jacks; see Jack Screws.		
Wagons; see Vehicles.		
Wainscoting; see Woodwork.		
Wall cases; see Furniture.		
Wall finish, viz.:		
Alabastine, anti-kalsomine, gypsine, kalsomine, lime (liquid), muraline and muresco, in kegs, barrels or boxes	6	
Walnuts; see Nuts.		
Wardrobes; see Furniture.		
Warp; see Dry Goods.		
Washboards, L. C. L.	3	
Washboards, C. L., minimum weight 12,000 pounds	5	
Washboards, clothes props and clothes pins, mixed C. L., minimum weight 12,000 pounds	5	
Washboards, mixed with butter dishes, clothes pins, etc.; see Woodenware.		
Washers, lead, in boxes	4	
Washers, iron; see Iron and Steel Articles.		
Washers, tumbler, fully boxed	3 T 1	1
Washing or scouring compounds (not soap powders)	4	
Washing crystals	4	
Washing fluid, in carboys, boxed		1
Washstands; see Furniture.		
Waste, viz.:		
Cotton; see Dry Goods.		
Woolen, jute or tailings, in bags or sacks	2	
Same, in crates	3	
Same, pressed in bales	4	
Water, viz.:		
Aerated (such as Moxie); same as Water, mineral.		
Ammonia; see Ammonia, aqua.		
Mineral, in glass or stone, packed, L. C. L.	3	4
Same, C. L.	5	6
Mineral, in wood, L. C. L.	4	5
Same, C. L.	5	6
Water-closets, iron; see Iron and Steel Articles.		
Water-closet cisterns, iron; see Iron and Steel Articles.		
Water-closet tanks and seats, wooden, crated or boxed		3
Water-coolers and filters; see Filters.		
Water-cranes; see Cranes, water.		
Water-gates, iron; see Iron and Steel Articles.		
Water-heaters, feed; see Radiators and Heaters.		
Water-meter boxes; see Meter Boxes, water.		
Wax, viz.:		
Bees	1	
Paraffine	3	
Sealing, fruit can or jar	3	
Wax—Continued		
N. O. S.	3	
Wax comb foundations; same as Bee Comb Foundation.		
Wax extractors, crated	1	
Wax figures; see Images.		
Webbing, backband; see Dry Goods.		
Wedges; see Iron and Steel Articles.		
Weighing machines; see Machinery and Machines.		
Weights, folding bed; see Iron and Steel Articles.		
Well curbing	2	
Whalebone	1	
Wheat, N. O. S.; same as Grain.		
Wheat, cracked, viz.:		
In boxes, barrels, kegs or drums	6	
In sacks	5	
Wheelbarrows, viz.:		
Wood, S. U., L. C. L.	1½	
Iron, S. U., L. C. L.	3	
Iron or wood, with legs or sides packed separately or in trays, L. C. L.	3	
Iron or wood, K. D. flat, legs, wheels and handles detached and fastened to barrows, L. C. L.	3	
Iron or wood, C. L., minimum weight 20,000 pounds	6	
Iron or wood, K. D. flat, trays nested and strapped, racked or boxed, L. C. L.	4	
Iron or wood, K. D., trays nested and strapped, legs, wheels and handles packed separately, L. C. L.	4	
Wheel flanges; see Iron and Steel Articles.		
Wheels, viz.:		
Agricultural implement, iron; see Agricultural Implements.		
Car; see Iron and Steel Articles.		
Pulley; see Machinery and Machines.		
Vehicle; see Vehicle Materials.		
Water; see Machinery and Machines.		
Well; see Iron and Steel Articles.		
Whetstones, sand, packed	3	
Whetstones, sand, when shipped with grit stones, and together therewith, making a full C. L.	6	
Whips	1	A
Whiskey; see Liquors.		
White lead; see Lead, white.		
Whiting, viz.:		
In boxes	3	
In barrels	6	
N. O. S.	5	
Wicking; see Dry Goods.		
Willow reeds; see Reeds.		
Willowware	D 1	
Willowware baskets; see Baskets.		
Windlasses, iron; see Iron and Steel Articles.		
Windmills, K. D., in bundles or boxes	3	
Windmill towers, K. D., or materials for (described as such), cut to dimensions or fitted, L. C. L.		3
Same, C. L.		5
Window casings; see Woodwork.		
Window shades and rollers	1	

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W	Class.	Class if Released.
Window shade cloth and hollands; see Dry Goods.		
Window sills, slate; see Slate.		
Wine; see Liquors, alcoholic.		
Wines, high; see Liquors, alcoholic.		
Wire, viz.:		
Copper, L. C. L.	1	.....
Same, C. L.	3	.....
Insulated, L. C. L.	2	.....
Same, C. L., in bundles or coils	3	.....
Iron or steel, in bundles or coils, or on reels, L. C. L.	6	.....
Same, C. L.	6	.....
Iron or steel, woven, in rolls, O. R. of wet and rust, L. C. L.	2	.....
Mattress and bed-spring, iron or steel, O. R. of wet and rust, in coils, barrels or casks, released	6	.....
N. O. S.	1	.....
Wire cable; see Cable.		
Wire cloth, in boxes, casks, crates or rolls, L. C. L.	2	.....
Same, C. L.	6	.....
Wire fencing, not woven	5	.....
Wire cork fasteners, in boxes or barrels; see Fasteners.		
Wire fence staples; see Iron and Steel Articles.		
Wire, field, fencing, woven, in rolls; see Iron and Steel Articles.		
Wire fencing, iron	5	.....
Wire fencing, combination of wood and iron	5	.....
Wire mattresses; see Furniture.		
Wire rope; see Rope.		
Wire screens; see Screens.		
Wire springs; see Springs.		
Wire, steel stay guards for fence wire; same as Wire, fence.		
Wirework, woven table, toilet and household articles, boxed or crated	D 1	1
Wirework, racks, stands, vases, signs and fixtures, boxed or crated	3 T 1	D 1
Same, K. D., flat, boxed or crated	D 1	1
Wire Goods, N. O. S., boxed	1	.....
Wood, viz.:		
Cedar, in shape for lead pencils, packed, L. C. L.	3	.....
Same, C. L.	5	.....
Dye; see Dyewood.		
Fire, C. L.	S	.....
Wood filler, liquid, in cans or pails, securely covered and crated or boxed or packed in barrels or casks	4	5
Wooden blocks, butcher's; see Blocks.		
Woodenware, N. O. S. (not willow-ware)	1	3
Woodenware, when C. L. commodity rates are provided, minimum weight 12,000 pounds.		
Wooden buckets, tubs, pails and firkins, C. L., minimum weight 12,000 pounds	5	.....
Wooden butter dishes or plates; same as Plates, wooden.		
Wooden butter dishes, clothes pins and wooden washboards, in mixed C. L., minimum weight 12,000 pounds	.....	5
Wooden paving blocks; see Blocks, paving, wooden.		
Wooden packing drums; see Drums, wooden, packing.		
Wooden trays; same as Wooden dishes.		
Wooden well buckets, C. L., 12,000 pounds minimum	5	.....
Wooden covers; see Covers.		
Wooden screws; see Screws.		
Wooden skewers, butchers'; see Skewers.		
Woodwork, viz.:		
Balusters, wainscoting, stairwork, paneling, window casing, all of oak or other hardwoods, for inside finish of houses, in bundles, crates or boxes, L. C. L.	2	4
Same, C. L.	4	6
Cornice, wooden, for windows, doors or inside finish, L. C. L.	2	.....
Same, C. L., minimum weight 20,000 pounds	4	.....
Cornice, wooden, for outside finish; see Mouldings, wooden.		
Wool, viz.:		
Mineral	3	5
Washed, in bags, not pressed	2	.....
Unwashed in bags, not pressed	4	.....
N. O. S., in bags, two or more securely corded together or pressed in bales	3	.....
Wool softener; see Softener.		
Woolen goods; see Dry Goods.		
Woolen goods mixed with cotton goods; see Dry Goods.		
Wrenches; see Iron and Steel Articles.		
Wringers; see Iron and Steel Articles.		
Wringers, clothes, not packed	D 1	.....
Same, packed	2	.....
Y		
Yachts, steam; see Boats.		
Yarns; see Dry Goods.		
Yeast, in wood	3	.....
Yeast cakes, in boxes	3	.....
Yeast powders; see Powders.		
Yokes	1	.....
Yellow metal, copper and zinc combination, in sheets or plates, boxed or crated	2	.....
Z		
Zinc, viz.:		
In casks	4	.....
In sheets or rolls	4	.....
In blocks or pigs, L. C. L.	5	.....
Same, C. L.	6	.....
Zinc, chloride of, N. O. S., C. L.	4	.....
Same, C. L.	6	.....
Zinc, chloride, dry	.....	1
Zinc, chloride, in glass, jugs or carboys, packed	.....	1
Same, in barrels or kegs	.....	4
Zinc and copper composition; see Yellow Metal.		
Zinc cornices; see Cornices.		
Zinc dust, in casks or barrels	6	.....
Zinc ore; see Ore.		
Zinc, oxide	5	.....
Zinc paints; see Paints.		
Zincs, battery, in boxes or barrels, L. C. L.	3	.....
Same, C. L.	6	.....

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TARIFF, CLASSIFICATION AND RATE TABLES FOR SOUTHERN EXPRESS COMPANY.

LOCAL RATES—MILEAGE SCALE.

Mileage.		Express Rates Per 100 Pounds.			
Over Miles.	And Not Over Miles.	Merchandise.	Class B.	Class C.	Class D.
1	25	$ .30	$ .30	$ .30	$ .30
25	70	.50	.45	.45	.40
70	149	.75	.65	.60	.50
149	159	.80	.75	.70	.60
159	170	.90	.75	.70	.60
170	190	1.00	.80	.75	.60
190	209	1.10	1.00	.90	.70
209	238	1.25	1.00	.90	.70
238	266	1.40	1.25	1.15	.90
266	285	1.50	1.25	1.15	.90
285	333	1.75	1.50	1.25	1.00
333	380	2.00	1.50	1.25	1.15
380	427	2.25	1.75	1.50	1.25
427	.....	2.50	2.00	1.75	1.40

Packages not exceeding five pounds in weight, or $5 in value, between any two points in North Carolina on any railroad or system of railroads, will be carried for 25 cents.

EXPRESS JOINT TARIFF.

On all shipments originating and terminating in this State which shall pass over the whole or portions of two or more roads not under the same control, the maximum rates charged shall not be greater than the sum of the local rates on such freight, less ten (10) per cent for the distance hauled over each road.

EXPRESS RATE ON ICE.

When the Distance is—	The Rate on Ice will be—
From 1 to 50 miles	Twenty-five cents per 100 lbs.
From 50 to 100 miles	Thirty cents per 100 lbs.
From 101 to 150 miles	Forty cents per 100 lbs.
From 151 to 200 miles	Forty-five cents per 100 lbs.
From 201 to 250 miles	Fifty cents per 100 lbs.

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GRADUATED RATES FOR PACKAGES WEIGHING LESS THAN ONE HUNDRED POUNDS

(When the rate between two points is not given below, use the next higher rate for making price. See Rule 2).

Class	A $.40	B $.50	C $.60	D $.75	E $1.00	F $1.25	G $1 50	H $1.75	I $2.00	J $2.50	K $3.00	L $3.50	M $4.00	N $4.50
Packages not over	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25
Over 1 lb., not over	2 .25	2 .25	2 .25	2 .25	2 .25	2 .25	2 .25	2 .25	2 .25	2 .30	2 .30	2 .30	2 .30	2 .30
Over 2 lbs., not over	3 .25	3 .25	3 .25	3 .25	3 .30	3 .30	3 .30	3 .30	3 .40	3 .45	3 .45	3 .45	3 .45	3 .45
Over 3 lbs., not over	4 .25	4 .25	4 .25	4 .30	4 .30	4 .30	4 .35	4 .40	4 .45	4 .50	4 .55	4 .60	4 .60	4 .60
Over 4 lbs., not over	5 .25	5 .25	5 .25	5 .30	5 .35	5 .40	5 .40	5 .45	5 .50	5 .55	5 .65	5 .65	5 .65	5 .70
Over 5 lbs., not over	7 .25	7 .30	7 .30	7 .35	7 .35	7 .40	7 .45	7 .50	7 .55	7 .65	7 .70	7 .75	7 .75	7 .85
Over 7 lbs., not over	10 .25	10 .30	10 .30	10 .35	10 .40	10 .45	10 .50	10 .55	10 .60	10 .75	10 .75	10 .90	10 .90	10 1.00
Over 10 lbs., not over	15 .25	15 .30	15 .30	15 .35	15 .40	15 .50	15 .60	15 .60	15 .70	15 .80	15 .85	15 1.00	15 1.00	15 1.10
Over 15 lbs., not over	20 .25	20 .30	20 .30	20 .35	20 .45	20 .55	20 .65	20 .70	20 .80	20 .90	20 1.00	20 1.15	20 1.15	20 1.25
Over 20 lbs., not over	25 .25	25 .35	25 .35	25 .40	25 .50	25 .60	25 .70	25 .75	25 .90	25 1.00	25 1.10	25 1.25	25 1.30	25 1.50
Over 25 lbs., not over	30 .25	30 .35	30 .35	30 .45	30 .55	30 .65	30 .75	30 .85	30 1.00	30 1.10	30 1.25	30 1.45	30 1.50	30 1.60
Over 30 lbs., not over	35 .30	35 .40	35 .40	35 .45	35 .55	35 .70	35 .80	35 .90	35 1.00	35 1.20	35 1.35	35 1.50	35 1.60	35 1.80
Over 35 lbs., not over	40 .30	40 .40	40 .40	40 .50	40 .60	40 .75	40 .85	40 1.00	40 1.00	40 1.25	40 1.45	40 1.65	40 1.75	40 2.00
Over 40 lbs., not over	45 .30	45 .40	45 .40	45 .50	45 .65	45 .85	45 .90	45 1.00	45 1.00	45 1.25	45 1.50	45 1.75	45 2.00	45 2.25
Over 45 lbs., not over	50 .30	50 .45	50 .45	50 .55	50 .70	50 .90	50 1.00	50 1.00	50 1.00	50 1.25	50 1.50	50 1.75	50 2.00	50 2.25
Over 50 lbs., not over	55 .35	55 .45	55 .50	55 .60	55 .75	55 1.00	55 1.10	55 1.10	.....	.....	.....	.....	.....	.....
Over 55 lbs., not over	60 .35	60 .50	60 .55	60 .65	60 .80	60 1.10	60 1.25	60 1.20	.....	.....	.....	.....	.....	.....
Over 60 lbs., not over	65 .35	65 .50	65 .60	65 .70	65 .85	65 1.15	65 1.25	65 1.30	.....	.....	.....	.....	.....	.....
Over 65 lbs., not over	70 .35	70 .50	70 .60	70 .75	70 .90	70 1.25	70 1.35	70 1.40	.....	.....	.....	.....	.....	.....
Over 70 lbs., not over	75 .40	75 .50	75 .60	75 .75	75 1.00	75 1.25	75 1.50	75 1.50	.....	.....	.....	.....	.....	.....
Over 75 lbs., not over	80 .40	80 .50	80 .60	80 .75	80 1.00	80 1.25	80 1.50	80 1.60	.....	.....	.....	.....	.....	.....

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GRADUATED RATES FOR PACKAGES WEIGHING LESS THAN ONE HUNDRED POUNDS—Continued.

Class	A $.40	B $.50	C $.60	D $.75	E $1.00	F $1.25	G $1.50	H $1.75	I $2.00	J $2.50	K $3.00	L $3.50	M $4.00	N $4.50
Over 80 lbs., not over	85 $.40	85 $.50	85 $.60	85 $.75	85 $1.00	85 $1.25	85 $1.50	85 $1.75	.....	.....	.....	.....	.....	.....
Over 85 lbs., not over	90 .40	90 .50	90 .60	90 .75	90 1.00	90 1.25	90 1.50	90 1.75	.....	.....	.....	.....	.....	.....
Over 90 lbs., not over	95 .40	95 .50	95 .60	95 .75	95 1.00	95 1.25	95 1.50	95 1.75	.....	.....	.....	.....	.....	.....
Over 95 lbs., not over	100 .40	100 .50	100 .60	100 .75	100 1.00	100 1.25	100 1.50	100 1.75	.....	.....	.....	.....	.....	.....

When the rate per 100 pounds is $2.00 or more, charge pound rates for 50 pounds or over; but the charge on a package less than 50 pounds in weight must not be greater than the charge for 50 pounds. If less than $2.00 per 100 pounds charge graduated rates.

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GRADUATED RATES FOR PACKAGES WEIGHING LESS THAN ONE HUNDRED POUNDS—Continued.

Class	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	BB	CC
	$5.00	$6.00	$7.00	$8.00	$9.00	$10.00	$11.00	$12.00	$13.00	$14.00	$15.00	$16.00	$17.00	$18.00	$20.00
Packages not over	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .30	1 $ .30	1 $ .35	1 $ .35	1 $ .35	1 $ .35	1 $ .40
Over 1 lb., not over	2 .30	2 .30	2 .30	2 .30	2 .30	2 .30	2 .30	2 .30	2 .35	2 .35	2 .40	2 .40	2 .45	2 .45	2 .50
Over 2 lbs., not over	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .50	3 .50	3 .55	3 .60	3 .60
Over 3 lbs., not over	4 .60	4 .60	4 .60	4 .60	4 .60	4 .60	4 .60	4 .60	4 .60	4 .60	4 .65	4 .65	4 .75	4 .75	4 .80
Over 4 lbs., not over	5 .70	5 .75	5 .75	5 .75	5 .75	5 .75	5 .75	5 .75	5 .80	5 .80	5 .85	5 .85	5 .90	5 .95	5 1.00
Over 5 lbs., not over	7 .90	7 .90	7 1.00	7 1.00	7 1.00	7 1.00	7 1.00	7 1.00	7 1.00	7 1.10	7 1.15	7 1.15	7 1.25	7 1.40	7 1.50
Over 7 lbs., not over	10 1.10	10 1.15	10 1.20	10 1.25	10 1.35	10 1.50	10 1.50	10 1.50	10 1.50	10 1.50	10 1.65	10 1.65	10 1.75	10 1.80	10 2.00
Over 10 lbs., not over	15 1.15	15 1.35	15 1.50	15 1.60	15 1.75	15 2.00	15 2.00	15 2.15	15 2.15	15 2.15	15 2.35	15 2.50	15 2.60	15 2.75	15 3.00
Over 15 lbs., not over	20 1.30	20 1.65	20 1.75	20 2.00	20 2.00	20 2.50	20 2.50	20 2.75	20 2.75	20 2.85	20 3.00	20 3.20	20 3.40	20 3.60	20 4.00
Over 20 lbs., not over	25 1.50	25 1.85	25 2.00	25 2.25	25 2.50	25 3.00	25 3.25	25 3.50	25 3.50	25 3.50	25 3.75	25 4.00	25 4.25	25 4.50	25 5.00
Over 25 lbs., not over	30 1.75	30 2.10	30 2.50	30 2.75	30 3.00	30 3.25	30 3.75	30 4.00	30 4.00	30 4.20	30 4.50	30 4.80	30 5.10	30 5.40	30 6.00
Over 30 lbs., not over	35 2.00	35 2.50	35 2.75	35 3.25	35 3.50	35 3.75	35 4.25	35 4.75	35 4.75	35 4.90	35 5.25	35 5.60	35 5.95	35 6.30	35 7.00
Over 35 lbs., not over	40 2.25	40 2.75	40 3.25	40 3.50	40 4.00	40 4.25	40 4.75	40 5.25	40 5.25	40 5.60	40 6.00	40 6.40	40 6.80	40 7.20	40 8.00
Over 40 lbs., not over	45 2.50	45 3.00	45 3.50	45 4.00	45 4.50	45 4.75	45 5.25	45 5.75	45 5.85	45 6.30	45 6.75	45 7.20	45 7.65	45 8.10	45 9.00
Over 45 lbs., not over	50 2.50	50 3.00	50 3.50	50 4.00	50 4.50	50 5.00	50 5.50	50 6.00	50 6.50	50 7.00	50 7.50	50 8.00	50 8.50	50 9.00	50 10.00

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RATES ON FISH FROM MOREHEAD CITY AND NEW BERN.

RATE PER 100-POUND BOX. HALF-BOXES CHARGED GRADUATED RATES.

To	Rate.	To	Rate.	To	Rate.	To	Rate.	To	Rate.
Aberdeen	$ 1.80	Currie	$ 1.50	Hobgood	$ 1.25	Mount Holly	$ 1.85	Saluda	$ 2.00
Addie	2.10	Dabney	1.50	Hoffman	1.80	Mount Olive	1.15	Sanford	1.65
Advance	1.90	Dallas	1.75	Hominy	2.00	Mount Tabor	1.50	Scotland Neck	1.15
Ahoskie	1.25	Dalton	1.80	Hope Mills	1.55	Murphy	2.10	Seaboard	1.25
Albemarle	1.65	Davidson College	1.65	Hot Springs	1.90	Nantahala	2.10	Selma	.70
Alexander	1.90	Dillsboro	2.10	House	1.25	Nashville	1.15	Shandon	1.70
Almond	2.10	Donnoha	1.65	Hub	1.60	Neals	1.25	Shelby	2.00
Andrews	2.10	Dudley	1.15	Huntersville	1.65	Neuse	1.60	Shepherds	1.75
Apex	1.65	Dunn	1.25	Iredell	1.75	Newells	1.60	Siler City	1.75
Ararat	1.80	Durham	1.35	Iron	1.90	New Hill	1.65	Siloam	1.65
Arden	2.00	Earls	2.00	Ivanhoe	1.50	New London	1.65	Sloan	1.75
Ashboro	1.60	Elkin	1.65	Jamestown	1.50	Newton	1.65	Smithfield	1.25
Asheville	1.85	Ellenboro	2.00	Jamesville	1.15	Norwood	1.65	Sophia	1.60
Atkinson	1.50	Elm City	1.15	Jerome	1.15	Odessa	1.50	Southern Pines	1.80
Aulander	1.25	Elmwood	1.65	Jonesboro	1.75	Old Fort	1.85	Spout Springs	1.75
Autryville	1.50	Elon College	1.50	Julian	1.75	Ore Hill	1.75	Spring Hope	1.15
Ayden	1.15	Elrod	1.35	Kelford	1.25	Osborne	1.80	Staley	1.75
Barnard	1.90	Enfield	1.15	Kenly	1.15	Osgood	1.65	Stanley Creek	1.90
Battleboro	1.15	Everett	1.15	Kernersville	1.55	Oxford	1.45	Statesville	1.65
Belew's Creek	1.80	Fair Bluff	1.35	Kerr	1.50	Palmyra	1.25	Stedman	1.50
Belmont	1.65	Faisons	1.15	Keyser	1.80	Parkersburg	1.50	Stems	1.45
Benson	1.25	Fayette	1.30	Kings	1.80	Parkton	1.35	Stokesdale	1.80

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Bessemer City	1.65	Flat Rock	2.00	Kings Mountain	1.65	Parmele	1.25	Stoneville	1.85
Bethania	1.65	Fletcher	2.00	Kinston	.70	Pates	1.75	Stovall	1.45
Bethel	1.15	Forest City	2.00	Kittrell	1.60	Patterson Springs	2.00	Summerfield	1.80
Biltmore	1.85	Forestville	1.60	LaGrange	.70	Paw Creek	1.85	Swannanoa	1.85
Black Creek	1.10	Four Oaks	1.25	Lake Waccamaw	1.35	Peachland	1.80	Swann's	1.75
Black Mountain	1.85	Franklinville	1.85	Lattimore	2.00	Pelham	1.60	Sylva	2.10
Bladenboro	1.50	Franklinton	1.60	Laurel Hill	1.80	Pembroke	1.60	Tarboro	1.15
Bogue	1.35	Fremont	1.10	Laurinburg	1.80	Pikeville	1.10	Taylorsville	1.75
Bostic	2.00	Garland	1.50	Lemon Springs	1.80	Pilot Mountain	1.80	Thermal City	2.00
Bridgewater	1.70	Garner	1.15	Lenoir	1.65	Pine Bluff	1.80	Thomasville	1.60
Brinkley	1.35	Gary's	1.25	Lewiston	1.80	Pine Hall	1.85	Tillery	1.25
Brown's Summit	1.60	Gaston	1.60	Lexington	1.60	Pine Level	1.10	Tomahawk	1.50
Bryson City	2.10	Gastonia	1.65	Liberty	1.75	Pineville	1.65	Trinity	1.60
Buies	1.35	Gates	1.25	Lilesville	1.80	Pinnacle	1.80	Troutman	1.75
Bullock	1.45	Germanton	1.80	Lincolnton	2.00	Pittsboro	1.65	Tryon	1.90
Burgaw	1.15	Gibson	1.80	Linwood	1.60	Pleasant Ridge	1.65	Tunis	1.25
Burlington	1.45	Gibsonville	1.50	Littleton	1.60	Plotts	1.65	Turkey	1.15
Bushnell	2.10	Glen Alpine	1.70	Louisburg	1.60	Plymouth	1.15	Union Mills	2.00
Caroleen	2.00	Glenwood	2.00	Lowell	1.65	Polkton	1.80	University	1.40
Cameron	1.80	Godwin	1.30	Lucama	1.15	Porters	1.65	Vaughan	1.60
Canton	2.00	Gold Hill	1.65	Lumber Ridge	1.70	Price	1.85	Waco	2.00
Cary	1.25	Goldsboro	.70	Lumberton	1.75	Princeton	1.10	Wade	1.30
Carthage	1.75	Goldston	1.75	Lyons	1.45	Raleigh	1.15	Wadesboro	1.60
Castel Hayne	1.15	Goose Nest	1.25	Macfarland	1.60	Ramseur	1.80	Wake (Wake Forest P. O.)	1.60
Catawba	1.65	Graham	1.45	Macon	1.60	Randleman	1.60	Walkertown	1.85
Cedar Falls	1.85	Granite Falls	1.65	Madison	1.85	Red Springs	1.70	Wallace	1.15

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RATES ON FISH FROM MOREHEAD CITY AND NEW BERN—Continued.

To	Rate.	To	Rate.	To	Rate.	To	Rate.	To	Rate.
Chadbourn	$ 1.25	Greensboro	$ 1.40	Magnolia	$ 1.15	Reidsville	$ 1.60	Walnut Cove	$ 1.80
Chapel Hill	1.40	Greenville	1.15	Maiden	1.65	Rennert	1.35	Warren Plains	1.60
Charlotte	1.65	Greystone	1.60	Manchester	1.75	Richfield	1.65	Warsaw	1.15
Cherryville	2.00	Grifton	1.15	Manly	1.80	Richmond	1.75	Washington	1.25
China Grove	1.65	Grover	1.65	Margarettsville	1.25	Rich Square	1.75	Waxhaw	1.85
Claremont	1.65	Guilford College	1.55	Marion	1.70	Ridgeway	1.60	Waynesville	2.00
Clarkton	1.50	Gulf	1.75	Marshall	1.90	Roaring River	1.65	Weldon	1.15
Clayton	1.15	Gumberry	1.25	Marshville	1.80	Robersonville	1.15	Wharton	1.15
Clemmonsville	1.60	Halifax	1.15	Matthews	1.80	Rockford	1.65	Whitakers	1.15
Cleveland	1.65	Hamlet	1.80	Maxton	1.70	Rockingham	1.80	Whiteville	1.35
Climax	1.75	Hardins	1.65	Mebane	1.45	Rockwell	1.65	Whittier	2.10
Clinton	1.15	Harrisburg	1.65	Middleburg	1.60	Rocky Mount	1.15	Wilkesboro	1.65
Clyde	2.00	Hasty	1.70	Millboro	1.85	Rocky Point	1.15	Williamston	1.15
Concord	1.65	Haw River	1.45	Milton	1.75	Rondo	1.65	Wilmington	1.15
Conetoe	1.15	Helena	1.65	Mocksville	1.60	Roseboro	1.50	Wilson	1.10
Connelly's Springs	1.65	Henderson	1.50	Montague	1.50	Rose Hill	1.15	Wilson's Mills	1.15
Conover	1.65	Hendersonville	2.00	Moncure	1.65	Rougemont	1.65	Winston-Salem	1.60
Councils	1.50	Hester	1.60	Monroe	1.80	Rowland	1.35	Youngsville	1.60
Creedmoor	1.60	Hewitt	2.10	Mooresville	1.75	Roxboro	1.65	Zirconia	2.00
Croft	1.65	Hickory	1.65	Morganton	1.65	Ruffin	1.60		
Cronly	1.50	Hiddenite	1.75	Morrisville	1.35	Rural Hall	1.65		
Crouse	2.00	High Point	1.55	Morven	1.60	Rutherfordton	2.00		
Cumnock	1.75	Hillsboro	1.40	Mount Airy	1.80	Salisbury	1.60		

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FISH RATES FROM WASHINGTON, N. C.

RATE PER 100-POUND BOX. HALF BOXES CHARGED GRADUATED RATES.

To	Rate.	To	Rate.	To	Rate.	To	Rate.	To	Rate.
Aberdeen	$ 1.50	Cumnock	$ 1.50	High Point	$ 1.50	Morrisville	$ 1.25	Rural Hall	$ 1.65
Addie	2.10	Currie	1.25	Hillsboro	1.25	Morven	1.60	Rutherfordton	2.00
Advance	1.50	Dabney	1.25	Hobgood	.50	Mount Airy	1.75	Salisbury	1.60
Ahoskie	.50	Dallas	1.75	Hoffman	1.50	Mount Holly	1.75	Saluda	2.00
Albemarle	1.65	Dalton	1.75	Hominy	2.00	Mount Olive	1.00	Sanford	1.25
Alexander	1.90	Davidson College	1.65	Hope Mills	1.00	Mount Tabor	1.40	Scotland Neck	.65
Almond	2.10	Dillsboro	2.10	Hot Springs	1.90	Murphy	2.10	Seaboard	.90
Andrews	2.10	Donnaha	1.65	House	.50	Nantahala	2.10	Selma	.90
Apex	1.25	Dudley	1.00	Hub	1.40	Nashville	.70	Shandon	1.25
Ararat	1.75	Dunn	1.00	Huntersville	1.65	Neals	.50	Shelby	2.00
Arden	.50	Durham	1.25	Iredell	1.75	Neuse	1.00	Shepherds	1.75
Ashboro	1.50	Earls	2.00	Iron	1.75	Newells	1.50	Siler City	1.50
Asheville	1.85	Elkin	1.65	Ivanhoe	1.25	New Hill	1.25	Siloam	1.65
Atkinson	1.25	Ellenboro	2.00	Jamestown	1.50	New London	1.65	Sloan	1.75
Aulander	.50	Elm City	.70	Jamesville	.50	Newton	1.65	Smithfield	.90
Autryville	1.25	Elmwood	1.60	Jerome	.90	Norwood	1.65	Sophia	1.50
Ayden	2.00	Elon College	1.50	Jonesboro	1.25	Odessa	1.25	Southern Pines	1.50
Barnard	1.90	Elrod	1.10	Julian	1.50	Old Fort	1.85	Spout Springs	1.25
Battleboro	.70	Enfield	.75	Kelford	1.00	Ore Hill	1.50	Spring Hope	.75
Belew's Creek	1.75	Everett	.50	Kenly	.90	Osborne	1.50	Staley	1.50
Belmont	1.65	Fair Bluff	1.25	Kernersville	1.50	Osgood	1.25	Stanley Creek	1.75
Benson	1.00	Faisons	1.00	Kerr	1.25	Oxford	1.25	Statesville	1.60

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FISH RATES FROM WASHINGTON, N. C.--Continued.

To	Rate.	To	Rate.	To	Rate.	To	Rate.	To	Rate.
Bessemer City	$ 1.50	Fayetteville	$ 1.00	Keyser	$ 1.50	Palmyra	$ .50	Stedman	$ 1.25
Bethania	1.65	Flat Rock	2.00	Kings	1.75	Parkersburg	1.25	Stems	1.25
Bethel	.50	Fletcher	2.00	Kings Mountain	1.50	Parkton	1.10	Stokesdale	1.75
Biltmore	1.85	Forest City	2.00	Kinston	.60	Pates	1.50	Stoneville	1.50
Black Creek	.75	Forestville	1.00	Kittrell	1.00	Patterson Springs	2.00	Stovall	1.25
Black Mountain	1.85	Four Oaks	1.00	Lagrange	1.00	Paw Creek	1.75	Summerfield	1.75
Bladenboro	1.60	Franklinville	1.65	Lake Waccamaw	1.25	Peachland	1.75	Swannanoa	1.85
Bogue	1.25	Franklinton	1.00	Lattimore	2.00	Pelham	1.60	Swann's	1.25
Bostic	2.00	Fremont	.75	Laurel Hill	1.50	Pembroke	1.50	Sylva	2.10
Bridgewater	1.70	Garland	1.25	Laurinburg	1.50	Pikeville	.75	Tarboro	.50
Brinkley	1.10	Garner	1.00	Lemon Springs	1.50	Pilot Mountain	1.75	Taylorsville	1.75
Brown's Summit	1.60	Gary's	.90	Lenoir	1.65	Pine Bluff	1.50	Thermal City	2.00
Bryson City	2.10	Gaston	1.00	Lewiston	1.25	Pine Hall	1.50	Thomasville	1.50
Buies	1.10	Gastonia	1.65	Lexington	1.50	Pine Level	.90	Tillery	.65
Bullock	1.25	Gates	.65	Liberty	1.50	Pineville	1.65	Tomahawk	1.25
Burgaw	1.10	Germanton	1.75	Lilesville	1.60	Pinnacle	1.75	Trinity	1.50
Burlington	1.45	Gibson	1.50	Lincolnton	1.75	Pittsboro	1.50	Troutman	1.75
Bushnell	2.10	Gibsonville	1.50	Linwood	1.60	Pleasant Ridge	1.65	Tryon	1.90
Caroleen	2.00	Glen Alpine	1.70	Littleton	1.00	Plotts	1.65	Tunis	.50
Cameron	1.50	Glenwood	2.00	Louisburg	1.50	Plymouth	.50	Turkey	1.00
Canton	1.00	Godwin	1.00	Lowell	1.65	Polkton	1.75	Union Mills	2.00
Cary	1.00	Gold Hill	1.65	Lucama	.90	Porters	1.65	University	1.50
Carthage	1.75	Goldsboro	.75	Lumber Bridge	1.25	Price	1.50	Vaughan	1.00

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Castle Hayne	1.10	Goldston	1.50	Lumberton	1.60	Princeton	.90	Waco	2.00
Catawba	1.65	Goose Nest	.50	Lyons	1.25	Raleigh	1.00	Wade	1.00
Cedar Falls	1.65	Graham	1.45	Macfarland	1.00	Ramseur	1.65	Wadesboro	1.60
Chadbourn	1.25	Granite Falls	1.65	Macon	1.00	Randleman	1.50	Wake (Wake Forest P. O.)	1.00
Chapel Hill	1.40	Greensboro	1.60	Madison	1.50	Red Springs	1.25	Walkertown	1.50
Charlotte	1.10	Greenville	.50	Magnolia	1.00	Reidsville	1.60	Wallace	1.10
Cherryville	2.00	Greystone	1.00	Maiden	1.65	Rennert	1.10	Walnut Cove	1.75
China Grove	1.65	Grifton	.70	Manchester	1.25	Richfield	1.65	Warren Plains	1.00
Claremont	1.65	Grover	1.50	Manly	1.50	Richmond	1.50	Warsaw	1.00
Clarkton	1.60	Guilford College	1.50	Margarettsville	.90	Rich Square	1.25	Waxhaw	1.75
Clayton	1.15	Gulf	1.50	Marion	1.70	Ridgeway	1.00	Waynesville	2.00
Clemmonsville	1.50	Gumberry	1.00	Marshall	1.90	Roaring River	1.65	Weldon	.75
Cleveland	1.60	Halifax	.90	Marshville	1.75	Robersonville	.50	Whitakers	.70
Climax	1.50	Hamlet	1.50	Matthews	1.75	Rockford	1.65	Whiteville	.25
Clinton	1.00	Hardins	1.65	Maxton	1.50	Rockingham	1.50	Whittier	2.10
Clyde	2.00	Harrisburg	1.50	Mebane	1.15	Rockwell	1.65	Wilkesboro	1.65
Concord	1.65	Hasty	1.50	Middleburg	1.00	Rocky Mount	.60	Williamston	.50
Conetoe	.50	Haw River	1.45	Millboro	1.65	Rocky Point	1.10	Wilmington	1.10
Connelly's Springs	1.65	Helena	1.65	Milton	1.50	Rondo	1.65	Wilson	.75
Conover	1.65	Henderson	1.00	Mocksville	1.50	Roseboro	1.25	Wilson's Mills	1.15
Councils	1.60	Hendersonville	1.00	Montague	1.25	Rose Hill	1.10	Winston-Salem	1.50
Creedmoor	1.25	Hester	1.25	Moncure	1.25	Rougemont	1.65	Youngsville	1.00
Croft	1.65	Hewitt	2.10	Monroe	1.75	Rowland	1.10	Zirconia	2.00
Cronly	1.60	Hickory	1.65	Mooresville	1.75	Roxboro	1.65		
Crouse	2.00	Hiddenite	1.75	Morganton	1.65	Ruffin	1.60		

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FISH RATES FROM WASHINGTON, N. C.--Continued.

To	Rate.	To	Rate.	To	Rate.	To	Rate.	To	Rate.
Bessemer City	$ 1.50	Fayetteville	$ 1.00	Keyser	$ 1.50	Palmyra	$ .50	Stedman	$ 1.25
Bethania	1.65	Flat Rock	2.00	Kings	1.75	Parkersburg	1.25	Stems	1.25
Bethel	.50	Fletcher	2.00	Kings Mountain	1.50	Parkton	1.10	Stokesdale	1.75
Biltmore	1.85	Forest City	2.00	Kinston	.60	Pates	1.50	Stoneville	1.50
Black Creek	.75	Forestville	1.00	Kittrell	1.00	Patterson Springs	2.00	Stovall	1.25
Black Mountain	1.85	Four Oaks	1.00	Lagrange	1.00	Paw Creek	1.75	Summerfield	1.75
Bladenboro	1.60	Franklinville	1.65	Lake Waccamaw	1.25	Peachland	1.75	Swannanoa	1.85
Bogue	1.25	Franklinton	1.00	Lattimore	2.00	Pelham	1.60	Swann's	1.25
Bostic	2.00	Fremont	.75	Laurel Hill	1.50	Pembroke	1.50	Sylva	2.10
Bridgewater	1.70	Garland	1.25	Laurinburg	1.50	Pikeville	.75	Tarboro	.50
Brinkley	1.10	Garner	1.00	Lemon Springs	1.50	Pilot Mountain	1.75	Taylorsville	1.75
Brown's Summit	1.60	Gary's	.90	Lenoir	1.65	Pine Bluff	1.50	Thermal City	2.00
Bryson City	2.10	Gaston	1.00	Lewiston	1.25	Pine Hall	1.50	Thomasville	1.50
Buies	1.10	Gastonia	1.65	Lexington	1.50	Pine Level	.90	Tillery	.65
Bullock	1.25	Gates	.65	Liberty	1.50	Pineville	1.65	Tomahawk	1.25
Burgaw	1.10	Germanton	1.75	Lilesville	1.60	Pinnacle	1.75	Trinity	1.50
Burlington	1.45	Gibson	1.50	Lincolnton	1.75	Pittsboro	1.50	Troutman	1.75
Bushnell	2.10	Gibsonville	1.50	Linwood	1.60	Pleasant Ridge	1.65	Tryon	1.90
Caroleen	2.00	Glen Alpine	1.70	Littleton	1.00	Plotts	1.65	Tunis	.50
Cameron	1.50	Glenwood	2.00	Louisburg	1.50	Plymouth	.50	Turkey	1.00
Canton	1.00	Godwin	1.00	Lowell	1.65	Polkton	1.75	Union Mills	2.00
Cary	1.00	Gold Hill	1.65	Lucama	.90	Porters	1.65	University	1.50
Carthage	1.75	Goldsboro	.75	Lumber Bridge	1.25	Price	1.50	Vaughan	1.00

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Castle Hayne	1.10	Goldston	1.50	Lumberton	1.60	Princeton	.90	Waco	2.00
Catawba	1.65	Goose Nest	.50	Lyons	1.25	Raleigh	1.00	Wade	1.00
Cedar Falls	1.65	Graham	1.45	Macfarland	1.00	Ramseur	1.65	Wadesboro	1.60
Chadbourn	1.25	Granite Falls	1.65	Macon	1.00	Randleman	1.50	Wake (Wake Forest P. O.)	1.00
Chapel Hill	1.40	Greensboro	1.60	Madison	1.50	Red Springs	1.25	Walkertown	1.50
Charlotte	1.10	Greenville	.50	Magnolia	1.00	Reidsville	1.60	Wallace	1.10
Cherryville	2.00	Greystone	1.00	Maiden	1.65	Rennert	1.10	Walnut Cove	1.75
China Grove	1.65	Grifton	.70	Manchester	1.25	Richfield	1.65	Warren Plains	1.00
Claremont	1.65	Grover	1.50	Manly	1.50	Richmond	1.50	Warsaw	1.00
Clarkton	1.60	Guilford College	1.50	Margarettsville	.90	Rich Square	1.25	Waxhaw	1.75
Clayton	1.15	Gulf	1.50	Marion	1.70	Ridgeway	1.00	Waynesville	2.00
Clemmonsville	1.50	Gumberry	1.00	Marshall	1.90	Roaring River	1.65	Weldon	.75
Cleveland	1.60	Halifax	.90	Marshville	1.75	Robersonville	.50	Whitakers	.70
Climax	1.50	Hamlet	1.50	Matthews	1.75	Rockford	1.65	Whiteville	.25
Clinton	1.00	Hardins	1.65	Maxton	1.50	Rockingham	1.50	Whittier	2.10
Clyde	2.00	Harrisburg	1.50	Mebane	1.15	Rockwell	1.65	Wilkesboro	1.65
Concord	1.65	Hasty	1.50	Middleburg	1.00	Rocky Mount	.60	Williamston	.50
Conetoe	.50	Haw River	1.45	Millboro	1.65	Rocky Point	1.10	Wilmington	1.10
Connelly's Springs	1.65	Helena	1.65	Milton	1.50	Rondo	1.65	Wilson	.75
Conover	1.65	Henderson	1.00	Mocksville	1.50	Roseboro	1.25	Wilson's Mills	1.15
Councils	1.60	Hendersonville	1.00	Montague	1.25	Rose Hill	1.10	Winston-Salem	1.50
Creedmoor	1.25	Hester	1.25	Moncure	1.25	Rougemont	1.65	Youngsville	1.00
Croft	1.65	Hewitt	2.10	Monroe	1.75	Rowland	1.10	Zirconia	2.00
Cronly	1.60	Hickory	1.65	Mooresville	1.75	Roxboro	1.65		
Crouse	2.00	Hiddenite	1.75	Morganton	1.65	Ruffin	1.60		

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EXPRESS FREIGHT CLASSIFICATION.

(Rules on file not printed in this report.)

EXPLANATION OF TERMS AND ABBREVIATIONS USED IN THIS CLASSIFICATION.

Mdse. stands for Single Merchandise Rate;
½ *Mdse.* stands for One-half Merchandise Rate;
1½ *Mdse.* stands for Once and One-half Merchandise Rate;
D. Mdse. stands for Double Merchandise Rate;
2½ *Mdse.* stands for Two and One-half Merchandise Rate;
3 *T Mdse.* stands for Three Times Merchandise Rate;
4 *T Mdse.* stands for Four Times Merchandise Rate;
6 *T Mdse.* stands for Six Times Merchandise Rate;
8 T *Mdse.* stands for Eight Times Merchandise Rate;
G. S. stands for General Special Rate;
O. R. stands for Owner's Risk;
O. R. B. stands for Owner's Risk of Breakage;
K. D. stands for Knocked Down;
N. O. S. stands for Not Otherwise Specified;
C. O. D. stands for Collect on delivery for account of shipper;
P. O. R. stands for Pay on return.

A	RATE.
Acetylene Gas. In steel cylinders packed with porous asbestos disks, saturated with acetone, each cylinder provided with pressure gauge having fusible plug and charged with gas up to and not more than 300 lbs. per square inch pressure	Mdse.
Each cylinder or crate in which it is packed must bear a red label reading as follows:	

> DANGEROUS
>
> This package must be carefully handled
>
> It must not be loaded or stored near a Radiator, Stove, or any other source of Heat. Lighted Lanterns, Matches, and all other Flames must be kept away from it. Do not expose to the sun.
>
> Fire or other danger or loss, may result if these directions are not followed.
>
> Place label on top of package and load in car with label uppermost.
>
> Acetylene Gas, liquefied, or in any other form than described as above, REFUSE.

Agricultural Implements and Machines:	
K. D.	Mdse.
Set up, N. O. S.	D. Mdse.
Fanning Mills	Mdse.
Hand Implements:	
Not exceeding 12 feet in length	Mdse.
Exceeding 12 feet in length	D. Mdse.
Exceeding 25 feet in length, subject to Rule 16.	
Plows. Not on wheels	Mdse.
Wind Stackers	D. Mdse.
Airships. Must be receipted for at owner's risk of damage:	
Boxed or crated, with or without engine at ached	4 T Mdse.
Not boxed or crated, with or without engine attached	8 T Mdse.
Engine or Motor, boxed or crated	Mdse.
Engine or Motor, not boxed or crated	D. Mdse.
Balloon Parts of Airships, securely packed in canvas, or boxed or crated	Mdse.

	RATE
Ammunition. Small Arms Ammunition, such as is used in Rifles, Shot-guns and Revolvers, consisting of loaded Cartridges, or paper or metallic shells, may be accepted when packed in pasteboard or other boxes and those boxes enclosed in tight wooden boxes plainly marked "Ammunition—Handle Carefully"	Mdse.
Shells loaded with powder or other explosives, except as provided above, REFUSE.	
Animals, Birds and Reptiles, Live. Not including Pigeons, Poultry or Animals listed under the heading of "Live Stock."	
Except as shown below, Live Stock Contract must be executed for all shipments of Live Animals, Birds or Reptiles.	
Except as hereinafter provided, they must be boxed, crated or caged, and the number in each box, crate or cage, entered on the way-bill.	
Food and utensils must be provided at the expense of the shipper.	
Charges must be prepaid or guaranteed.	
Charge for valuation must be assessed according to Rule 11 (*g*), page 8.	
Birds, Cats, Ferrets, Guinea Pigs, Hares, Mice, Opossums, Prairie Dogs, Rabbits and Squirrels upon which a value not exceeding $5.00 for each Bird or Animal has been declared, may be accepted on the ordinary freight receipt subject to owner's risk of injury, death or escape.	
N. O. S. between points where the Merchandise rate is less than $2.00 per 100 lbs. (subject to Rule 17)	D. Mdse.
Between points where the Merchandise rate is $2.00 or more per 100 lbs. (subject to Rule 17)	Mdse.
Minimum charge $1.00 unless the charge at double Merchandise is less, in which case double Merchandi e rate must be charged.	
The charge between points where the Merchandise rate is less than $2.00 per 100 lbs. must not be more than the charge at $2.00 per 100 lbs.	

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	Rate.
Animals, Birds and Reptiles, Live—Continued.	
Animals, Live. (Except Alligators, Camels, Elephants or Snakes) which have been charged the foregoing rates to Fairs or Exhibitions, may be returned to the original point of shipment at one-half the above rates, but not less than single Merchandise rate; this will also apply to Dogs returned from Field Trials.	
In carloads. The charge must be made on basis of 10,000 lbs. per car, but the charge on less than a carload of Animals in one shipment must not exceed the carload rate. One attendant will be carried free in car with Animals	Mdse.
Alligators. Except as noted below	D. Mdse.
Camels. Crated or not crated	3 T Mdse.
Dogs:	
In crates or kennels	1½ Mdse.
Not boxed or crated if securely chained, minimum weight 100 lbs. each	D. Mdse.
Elephants. Crated or not crated	3 T Mdse.
Guinea Pigs, Rabbits or Rats	Mdse.
Snakes and other Reptiles. Securely boxed, the box being lined with wire netting sufficiently close in mesh to prevent escape	D. Mdse.
Not so boxed, Refuse.	
Animals and Birds, Stuffed:	
Securely packed and boxed	Mdse.
Not so packed or boxed, Refuse.	
Animal Heads—	
Mounted or Stuffed:	
With Antlers attached, boxed or crated	D. Mdse.
Without Antlers attached, boxed or crated	Mdse.
Not boxed or crated, Refuse.	
Green Heads with Antlers attached and Head separated from carcass:	
Boxed or crated	Mdse.
Not boxed or crated	D. Mdse.
Antlers:	
Boxed or crated or sawed apart and tied together	Mdse.
N. O. S	D. Mdse.

B

Baggage Checks. Must be prepaid	Mdse.
Balloons. Must be receipted for at owner's risk:	
Including Paraphernalia (except the Basket when empty) securely packed in canvas, or boxed or crated or contained in the Basket	Mdse.
Basket, empty	D. Mdse.
Bank Books. Returned to Depositors	Mdse.
Barometers, Thermometers and Thermographs. O. R. B., must be securely packed and boxed	Mdse.
Baskets:	
Nested, in bundles or crates	Mdse.
Not nested	D. Mdse.
Batteries. Charged with liquid solution of vitriol, sulphuric or other acids	Mdse.
They must be accepted for transportation, only under the following conditions:	
Only vent for escape of gas or liquid must be through one or more small apertures in the top of the Battery.	
Battery to be placed in an upright position in a tight wooden box, closely packed with sawdust or other absorbent.	
Box to be so constructed that it will stand only on its base.	
Batteries containing, or charged with liquid solution of acids, not constructed and packed in the manner above described, must be Refused.	

	Rate
Bees. O. R	1½ Mdse.
Biscuit, Cake, Pastry, Pies and Ice Cream Cones, including mixed shipments consisting of Biscuits, Cakes or Pies, when packed with Bread, and less than 50 per cent of net weight of the shipment, consists of Bread, pound rates, gross weight, minimum 25 cents	Mdse.
Boats. Must be receipted for at owner's risk; if too long to load through side doors, they must be accepted only after necessary arrangements have been made with the Superintendents of all Companies interested in the transportation.	
Boats, Sectional, Folding or Folding Canvas. Folded and securely packed	Mdse.
Row Boats and Canoes. Not boxed or folded, minimum $2.00	4 T Mdse.
Shells and Racing Rowboats. With or without outriggers, minimum $4.00	8 T Mdse.
Boats N. O. S. Securely and completely boxed, so that freight of all descriptions and weight can be loaded on top	3 T Mdse.
Boats N. O. S. Not completely boxed	5 T Mdse.
Branches of Pepper Trees, Bulbs, Cuttings (except Cut Flowers), Ferns, Cut; Greens, Decorative, Cut; Holly, Mistletoe, Moss, Plants (not growing in pots or other receptac'es), Roots, Scions Smilax and Tubers:	
Completely enclosed in baskets, and so packed that they may be stowed with other freight, pound rates, minimum 35 cents, unless the graduate is less. Charges must be prepaid or guaranteed	Mdse.
Burial Cases, or Caskets and Coffins:	
Boxed	Mdse.
Not boxed	D. Mdse.

C

Cameras:	
Securely boxed	Mdse.
In light carrying cases	D. Mdse.
Carbide of Calcium:	
When packed in hermetically sealed metal cans	Mdse.
When not so packed, Refuse.	
Cars—Chute-the-Chute, Loop-the-Loop, Merry-Go-Round, Miniature Railway, Roller Coaster, Scenic Railway, and Toboggan:	
Boxed or crated	Mdse.
Not boxed or crated	3 T Mdse.
Bodies:	
Boxed or crated	1½ Mdse.
Not boxed or crated, Refuse	
Running Gear	Mdse.
Castings. Stove or other fragile, O. R. B.	Mdse.
Cereal Foods. Manufactured, including Flour and Cereal substitutes for Coffee also Unfired Bread or other Bread manufactured by so-called Natural Food Companies, minimum 35 cents; when carried by two or more Companies, minimum 30 cents for each Company carrying; charges prepaid or guaranteed, pound rates	Mdse.
Chemical Engines. Minimum weight, 500 lbs.:	
Not boxed or crated	D. Mdse.
Set up, boxed or crated	1½ Mdse.
K. D., boxed or crated	Mdse.
Chewing Gum. Pound rates	Mdse.
Minimum 50 cents for packages weighing 10 lbs. or over, unless the graduate charge is less; when weighing less than 10 lbs., minimum 35 cents unless the graduate charge is less.	
Chronometers. Must be refused unless boxed, O. R. B	3 T Mdse.

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RATE.

Cigar Boxes, Empty:
Boxed ..... Mdse.
In corrugated paper shipping cases, governed by Rule 15 ..... Mdse.
When otherwise packed ..... 1½ Mdse.

Clams, Malted. Pound rates, minimum 35 cents, unless the graduate is less ..... Mdse.

Cloth, Samples of. Not exceeding 12 inches square, with or without Advertising Matter or Signs, in packages valued at not exceeding $10.00 each, charges prepaid or guaranteed.
Packages weighing each over 10 lbs., pound rates ..... Mdse.
Minimum 50 cents; when carried by two or more Companies, minimum 35 cents for each Company carrying.
Packages weighing each 10 lbs. or less, pound rates, minimum 35 cents ..... Mdse.
Graduate charges must be applied when less than the minimum charge provided above.

Confetti. Must be prepaid ..... Mdse.

Corn Poppers and Peanut Roasters:
Wheels detached, boxed or crated ..... Mdse.
Set up, boxed or crated ..... D. Mdse.
Not boxed or crated, REFUSE.

Corpses. Double the regular limited one-way first-class passenger fare, applying over the line or lines via which the Corpse is to be transported, but never less than $5.00 for any distance, except that corpses of children under 12 years of age may be carried at single adult passenger fare, as provided above, but never less than $2.50. When carried by two or more Companies, the charge shall be pro-rated on the basis of the local Merchandise rates, provided that the charge for each Company shall not be less than $3.00 for an adult, or $2.00 for a child under 12 years. Corpses must be placed in such coffins or cases as will prevent the escape of offensive odors. A certificate of physician or health officer, stating cause of death, and that it was not from infectious or contagious disease, must be attached to way-bill and duplicate pasted on top of case.
Corpses must not be sent C. O. D., nor with charges to collect, unless the money to pay the C. O. D. bill, and charges for transportation, is deposited with Express Agent at destination before shipment, and in such cases destination Agent shall telegraph Agent at shipping point as to the amount of money placed in his hands to cover the charges, or to cover the C. O. D. bill, or both, as the case may be. The cost of telegrams must be paid by the person in whose interest they are sent, and routing be such as to reach destination over the line of the Company whose agent has the money on deposit.
Cremated Remains ..... Mdse.
Disinterred Remains, which have been buried for 20 years or more, and Human Bones or Skeletons ..... Mdse.

Crab Meat, Live Crabs and Crawfish. Pound rates, minimum 35 cents, unless the graduate is less ..... Mdse.
An allowance of 25 per cent. from gross weight may be made from March 1st to November 30th inclusive, when it is necessary to use ice for preservation and it is used for that purpose only.

Cream:
Condensed or otherwise manufactured or prepared ..... Mdse.

RATE.

Cream Separators. Pound rates, minimum 35 cents, unless the graduate is less; when carried by more than one Company, minimum 25 cents for each Company carrying ..... Mdse.

D

Disinfecting Fluids, Zenoleum or Vermin Destroyers in form of Powder such as are used on Live Stock, Animals, Birds or Poultry. Pound rates, minimum 50 cents; when carried by more than one Company, minimum 35 cents for each Company carrying ..... Mdse.

Dress Forms:
Boxed or crated ..... Mdse.
Not boxed or crated ..... D. Mdse.

E

Eggs, Hatching. Charges must be prepaid or guaranteed ..... Mdse.

Emery Wheels. O. R. B ..... Mdse.

Empties, O. R.:
Between offices of the Southern Express Company: The nominal rates given below are made for the return of empty packages which were shipped when full by express—the fact that the full shipment has been paid for at full rates justifying a reduced rate for the empty package, the return of which is necessary for the transportation of future shipments; therefore, empty packages which were not shipped by express, when full, must be charged for at the merchandise rates; the outward charge paid on certain shipments will entitle the empty packages to be returned without additional charge, such empties being marked thus £. Unless otherwise provided they must be called for and delivered by owners and charges must be prepaid.
When rated at one-half Merchandise, charge for actual weight at one-half the Merchandise rate per 100 lbs. (pound rates), subject to minimum charges provided.
When rated at one-half Scale K rate, charge for actual weight at one-half the Scale K rate per 100 lbs. (pound rates), subject to minimum charges provided.
When rated at a specific charge for each empty, the charge must be applied upon each empty in the shipment except that when the charge upon the gross weight at one-half of the rate per 100 pounds applicable to the Commodity shipped in the Carriers, when full, pound rates, minimum charge 30 cents, is less than the charge at the rate per Empty, such lower charge must be assessed. When half rates provided for in this paragraph and above apply the weights of two or more Empties from the same shipper at the same time to the same consignee must be aggregated and charged for upon the actual gross weight of the shipment; the weights of Empties from different shippers must not be aggregated.
Unless otherwise provided, charges on Empty Carriers named below will cover transportation over the lines of two or more Companies and will be divided equally between the Companies carrying, the destination Company to have the odd cent.

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Empties, O. R.—Continued.	Rate.
The charges on returned Empty Carriers as shown herein will not apply to Trunks or other Packages which are locked or fastened so that it is impossible to ascertain if the packages are empty. Empties so locked or fastened must be charged Merchandise rate.	
New Empties and Empty Carriers which, when full, were not shipped by Express, must be charged for at Merchandise rate.	
Empties N. O. S., Returned by the Company that carried them when full:	
Weighing not to exceed 10 lbs. each, minimum 10 cents	½ Mdse.
Weighing over 10 lbs. and not over 20 lbs. each, minimum 15 cents	½ Mdse.
Weighing over 20 lbs. and not over 40 lbs. each, minimum 25 cents	½ Mdse.
Weighing over 40 lbs. each, minimum 50 cents, unless the rate per 100 lbs. is less, in which case the rate per 100 lbs. will be the minimum charge	½ Mdse.
Banana Carriers. Of one bunch capacity	5c Each.
Baskets. Returned by Laundries or Dye Works	25c Each.
Beer Empties and Empty Carriers which contained Temperance Substitutes for Beer, minimum 15 cents	½ Scale K.
Best Tonic Empties. Minimum 15 cts.	½ Mdse.
Bread Empties, Barrels	10c Each.
Baskets or Boxes including folding crates knocked down	5c Each.
Burlap, Canvas or Muslin Coverings, Bags or Sacks, minimum 10 cents	½ Mdse.
Butter Empties:	
Not exceeding 20 lbs. each	5c Each.
Exceeding 20 lbs. each	15c Each.
Air Tight Jersey (6 in crate) per crate	15c Each.
Refrigerators	15c Each.
Butter Test Tubes. Minimum 25 cents per package	½ Mdse.
Cans. Which contained alcohol, fish oils or varnishes	15c Each.
Celery Empties	10c Each.
Cheese Boxes:	
Not exceeding 20 lbs. each	5c Each.
Exceeding 20 lbs. each	15c Each.
Cider Empties. Minimum 15 cents	½ Scale K.
Coca-Cola Empties. Minimum 15 cents	½ Scale K.
Coops, N. O. S.:	
Not exceeding 50 lbs. each	15c Each.
Exceeding 50 lbs. each	20c Each.
Chicken Coops, folding, K. D.	5c Each.
Basket or Wicker Coops, used for transporting common market pigeons	10c Each.
Cream Empties:	
Cans	10c Each.
Cans containing empty glass test tubes	25c Each
Cases or Tubs containing empty jars, bottles or cans:	
Not exceeding 50 lbs. per case	15c
Exceeding 50 lbs. per case	25c
Demijohns. In boxes or kegs	10c Each.
Drug Baskets or Boxes. With or without empty bottles enclosed, minimum 15 cents	½ Mdse.
Egg Cases	5c Each.
Electrotype boxes, not exceeding five pounds	5c Each.
Fish Boxes or Barrels. Minimum 15 cents	½ Mdse.
Fish Egg Carriers. 18 to 24 inches square and containing tiers of small drawers for holding Eggs, with space for packing in ice, returned to any station of the United States Fish Commission minimum 25 cents	½ Mdse.
Flower Baskets, Boxes or Crates:	
Weighing 15 lbs. or less	5c Each.
Weighing over 15 lbs	10c Each.
Refrigerator Boxes	25c Each.
Fruit and Vegetable Empties, N. O. S.:	
Not Refrigerators:	
36 quarts or less	5c Each.
More than 36 quarts capacity	10c Each.
When nested, pound rates, minimum 35 cents, unless the graduate is less, but not more than the charge when not nested	Mdse.
Refrigerators:	
Capacity under 64 quarts, minimum 25 cents for each Company	25c Each.
Capacity 64 quarts and over, minimum 50 cents for each Company	50c Each.
Gas Cylinders. Minimum 25 cents	½ Mdse.
Ginger Ale Empties. Minimum 15 cents	½ Scale K
Hampers. Returned by Laundries or Dye Works	25c Each.
Homing Pigeon Baskets or Coops. Minimum 25 cents	½ Mdse.
Horse Radish Pails	5c Each.
Ice Cream Empties	15c Each.
Jars	5c Each.
Jugs. In boxes or kegs	10c Each.
Koumiss Empties. Minimum 15 cents	½ Mdse.
Liquor Kegs	10c Each.
Malt Cream, Malt Extract, Malt Marrow, Malt Nutrine, Malt Vivine, or other Malt Extract Empties. Minimum 15 cents	½ Mdse.
Meat Empties:	
Boxes or Baskets	5c Each.
Refrigerators	25c Each.
Milk Empties:	
Cans	10c Each.
Cans containing empty glass test tubes	25c Each.
Cases or Tubs containing empty jars, bottles or cans:	
Not exceeding 50 lbs. per case	15c.
Exceeding 50 lbs. per case	25c.
Mineral and Spring Water Empties:	
Except Metal Fountains or Drums, minimum 10 cents	½ Scale K.
Metal Fountains or Drums, minimum 15 cents	½ Mdse.
Moxie Empties. Minimum 15 cents	½ Mdse.
Oyster Empties:	
Not over 5-gallon capacity	10c Each.
Over 5-gallon capacity and not over 10 gallon capacity	15c Each.
Over 10-gallon capacity	25c Each.
Cases containing empty jars or bottles	15c. Each.

ESTIMATED WEIGHTS:

The following estimated weights will apply to Peaches in crates between all offices of the Southern Express Company:

Peaches in carrier crates 12x12x24 inches, 40 lbs. each.

Peaches in crates 10x12x24 inches, 40 lbs. each.

Peaches in ½ bushel crates, 33⅓ lbs. each.

Pie Crates. Minimum 25 cents	½ Mdse.
Pop Empties. Minimum 15 cents	½ Scale K.
Refrigerator Barrels, which have been used for shipping Lobsters	25c Each.
Rubber Goods Empties. Minimum 15 cents	½ Mdse.
Sarsaparilla Empties. Minimum 15 cts.	½ Scale K.
Silk Empties. Minimum 15 cents	½ Mdse.
Soda Fountains. Minimum 15 cents	½ Mdse
Soda Water Cases or Barrels and Empty Carriers which contained similar Aera-	

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Empties—Continued.	RATE.
ted or Carbonated Beverages. Minimum 15 cents	½ Scale K.
Soft Crab Empties	10c Each.
Vani-Kola Empties. Minimum 15 cts.	½ Scale K.
Wine Cases	10c Each.
Yeast Boxes:	
Refrigerators not exceeding 30 lbs. each	10c Each.
Refrigerators exceeding 20 lbs each	25c Each.
N. O. S	10c Each.

F

Feathers:	
N. O. S	1½ Mdse.
Closely compressed in bales in shipments of not less than 100 lbs., at one time, to one consignee, when Merchandise rate is $2.00 per 100 lbs., or more	Mdse.
The charge between points where the Merchandise rate is less than $2.00 per 100 lbs. must not be greater than the charge at $2.00 per 100 lbs.	
Feathers, Millinery	Mdse.
Fire Brick, O. R. B	Mdse.
Fireworks	Mdse.
Accept only those of the "common" variety, such as Chinese Firecrackers Roman Candles, Pin Wheels, Colored Fires, Serpents, Railway Fusees (Caps of Railway Fusees must be packed separately and must not be enclosed in packages with other articles), etc., and these only when in a finished condition for use and packed in tight, strong, sparkproof wooden boxes bearing a label reading as follows:	

COMMON FIREWORKS—KEEP FIRE AWAY.

The fireworks in this package do not contain red or white phosphorus, a fulminate or other high explosive; the individual packages are not of such size that the explosion of one while being handled would produce a serious injury; the separate pieces, or units, do not require a special appliance, mortar, cane, holder, etc., for their safe use. In case of fire, the interior packages will burn or explode separately and will not endanger life. All units are in the finished state, as supplied to the retail trade.

(Signed)
Shipper's name.

Fish Eggs, Hatching	Mdse.
Fish, Live, Aquarium or Breeding. O. R. Charges must be prepaid or guaranteed (Rule 8 [b] does not apply)	Mdse.
Flowers, Artificial	Mdse.
Frogs' Legs. Pound rates, minimum 35 cents	Mdse.
From March 1st to November 30th inclusive, an allowance of 25 per cent from gross weight may be made when it is necessary to use ice for preservation and it is used for that purpose only.	
Frogs, Live. Pound rates, minimum 35 cents	Mdse.
Fruit. Preserved or canned	Mdse.

Furniture, O. R.:	RATE.
Boxed or crated, N. O. S.:	
Between points where the Merchandise rate is less than $1.25 per 100 lbs.	D. Mdse.
Between points where the Merchandise rate is $1.25 or more per 100 lbs.	Mdse.
The charge between points where the Merchandise rate is less than $1.25 per 100 lbs. must not be more than the charge at $1.25 per 100 lbs.	
Not boxed or crated N. O. S	D. Mdse.
Bedsteads, Iron, K. D. or Parts thereof. The enamel work protected by a wrapping of either paper or burlap, not boxed or crated	Mdse.
Bed Springs, Bed Slats (tied together) and Bed Sides (properly protected)	Mdse.
Book Cases. Sectional, K. D. flat, and boxed or securely crated	Mdse.
N. O. S., same as Furniture.	
Chairs. Iron frame	Mdse.
Chairs, Folding, Steamer, Camp or Opera	Mdse.
Chairs, Rustic, including Settees. Same as Furniture.	
Cots, Folding	Mdse.
Furniture Frames. Set up, same as Furniture.	
Letter File Cases. Same as Furniture.	
Refrigerators	Mdse.
School Desks	Mdse.
Stools, Organ or Piano. When shipped with instruments not boxed or crated	1½ Mdse.
Tables, Caterers', K. D. or folding	Mdse.
Furs and Skins	Mdse.
When enclosed in burlap the address must be marked on a wooden strip securely attached to the package.	
A tag bearing the address must be enclosed in the package.	

G

Game, N. O. S.:	
Dead, pound rates, minimum 35 cts.	Mdse.
From March 1st to November 30th inclusive, an allowance of 25 per cent from gross weight may be made when it is necessary to use ice for preservation and it is used for that purpose only.	

Gas Cylinders. Must contain only one kind of gas (does not prohibit the presence of a small amount of inert gas), and must be of mild steel; must not be charged to an interior pressure that will exceed, when entire contents are heated to 140 F., one-half the elastic resistance of the cylinder to interior pressure. Each cylinder must be provided with a properly protected safety device (not a spring valve) that will by its own rupture release the internal pressure and prevent explosion or rupture of the charged cylinder when it is heated slowly. When cylinders are not boxed for shipment, the safety device and discharge valve must be protected from injury during transit by strong metal caps that can not be detached by rolling the cylinder.

Each outside package must have securely and conspicuously attached to it a red diamond label measuring not less than 8 inches on each diagonal and bearing the following inscription and certificates in black letters:

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Gas Cylinders—Continued. RATE.

CAUTION TO EXPRESS AND RAILWAY EMPLOYEES.

Compressed.....
(Name substance.)

"Inflammables"
or
"Non-inflammables"

Keep away from stoves, radiators, direct sunlight and all other sources of heat. (For inflammable substances add "Keep Fire Away.")

This is to certify that the articles in this shipment are properly described, packed and marked and comply with all the requirements of the Official Express Classification which pertain to this package.

.....
(Signature of Shipper.)

.....19

General Specials:

Commodities classified as General Specials are subject to the following rules unless specific exception is made for any particular Commodity:

For rates applying to General Specials see Scale N, which is applicable as prescribed therein except between points where Commodity Tariffs have been issued authorising other rates.

Between points where Scale N does not apply and no Commodity Rate has been authorised, use the Merchandise Rate.

Pound rates must be charged on General Special Matter with a minimum of 35 cents (except where a lower minimum is specifically named for any particular Commodity), unless the graduate under the Merchandise rate is less; when carried by more than one Company, minimum 25 cents for each Company carrying.

Except as noted below, charges must be based upon the gross weight of the shipment at the time it is received for transportation, provided, however, that an allowance of 25 per cent from gross weight will be made from March 1st to November 30th inclusive, when it is necessary to use ice for preservation, and it is used for that purpose only.

Shippers must mark the net weight upon packages of any Commodity classified as General Special when the net weight is a necessary factor in computing the charge upon such shipment. When not so marked by shipper, such packages must be charged for upon the gross weight at time of shipment, and no allowance for ice will be made on such shipments.

Two or more packages from the same shipper at the same time to the same consignee, may be aggregated and charged for upon the aggregated weight.

General Specials—Continued. RATE.

General Special Rates apply to the commodities in the following list which are preceded by a letter—(a), (b) or (c)—only when shipped under the conditions named in the paragraph below which is preceded by a corresponding letter.

The following Commodities are classified as "General Specials":

Beef Fat,
Beer Compound,
Beer Tonic,
Berries (when in crates governed by Scale L),
"Best" Tonic,
(a) Branches of Pepper Trees,
Bread, including Mixed Shipments, consisting of Biscuits, Cakes or Pies, packed with Bread, when 50 per cent or more of the weight of contents consists of Bread, minimum 25 cents.
The billing weight of a shipment of Bread must be ascertained by deducting from the actual gross weight at time of shipment, the weight of the basket, box or barrel, in which shipped, which weight must be marked on the package by the shipper. If not so marked, charges must be made upon the gross weight. Agents must verify the tare marked on the package by weighing periodically the empty packages.
(a) Bulbs,
Butter and Imitations of Butter,
Butter Milk. When in cans estimate at 10 lbs. per gallon,
Cactus,
Calves, dressed,
Cape Jessamines,
Celery or Celery Plants.
Cheese,
Clams. When in bulk estimate at 10 lbs. per gallon,
Condensed Milk. In cans estimate at 10 lbs. per gallon.
Corn on Cob,
Crackers, Minimum 25 cents.
Cream, N. O. S. When in cans estimate at 10 lbs. per gallon,
(a) Cuttings (except cut flowers),
Egg Juice or Liquid Eggs,
Eggs, dried,
Eggs, Market (when in cases, governed by Scale M),
(a) Ferns, cut,
Fertilizer,
Fish, fresh, frozen, smoked, dried, salted, pickled, or canned or otherwise preserved or cured,
When it is necessary to use ice for preservation of Fresh Fish, and it is used for that purpose only, add 25 per cent to the net weight, unless actual gross weight is less at time of shipment.
Fish, live, O. R. (not including Aquarium or Breeding Fish). Gross weight less 25 per cent.
Fish Roe,
Fruit, N. O. S. Green or dried,
(a) Greens, decorative, cut,
Hides of Domestic Animals, green,
(a) Holly,
Honey, O. R.,
Horse Radish. Not grated or otherwise prepared,

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General Specials—Continued. RATE.

King Kola,
Koumiss,
Lacto Baciline. A preparation of fermented milk,
Lard or substitutes for Lard,
Malt Cream,
Malt Extract,
Malt Marrow,
Malt Nutrine,
Malt Vivine,
Maple Sugar,
Maple Syrup,
Meat, fresh or cured (not canned):
When it is necessary to use ice for preservation of Fresh Meat, and it is used for that purpose only:
In boxes, not refrigerators, add 25 per cent to net weight, unless actual gross weight is less at time of shipment.
In refrigerator boxes, add 40 per cent to net weight, unless actual gross weight is less at time of shipment.
When in refrigerator boxes, the minimum charge will be the rate per 100 lbs.
Milk, N. O. S. When in cans, estimate at 10 lbs. per gallon,
Mince Meat. Not in glass or earthenware.
(a) Mistletoe,
(a) Moss,
Mushroom Spawn,
Mussels,
Nuts, edible, N. O. S.,
Nut Butter,
Olives. Not packed in glass,
Oysters:
In shell, canned, or in bulk. When in bulk, estimate at 10 lbs. per gallon.
The following estimated weights will apply to Canned Oysters, with or without ice, when packed in boxes: Pint cans, 1½ lbs. each; standard or ¾ cans, 2 lbs. each; full quart cans, 3 lbs. each; half gallon cans, 6 lbs. each; gallon cans, 10 lbs. each. Shippers must mark the exact number and the kind of cans on the case.
(b) Pigeons, dead,
(c) Pigeons, Common Market, live, in coops, when shipped between points both in Territorial Group No. 2,
(a) Plants,
Pop Corn,
(b) Poultry, dressed,
(c) Poultry, Common Market, live, in coops,
Poultry Food, prepared,
Pretzels. Minimum 25 cents,
Rabbits, dead,
(a) Roots,
Salmon, in cans,
Sausage,
Scallops. When in bulk, estimate at 10 lbs. per gallon,
(a) Scions,
Scrapple,
Seeds,
Shrimp,
(a) Shrubs,
(a) Smilax,
(b) Squabs, dressed,
Stearine,
Stock Food, prepared,
Tallow,
(a) Trees,
(a) Tubers,
Turtles, fresh water,
Vegetables. When shipped in packages for which an estimated weight is provided, the estimated weight will be charged upon only when shipments are made without ice; when ice is used, add 25 per cent to the authorized estimated weight.
Water Cress. When it is necessary to use ice for preservation of Water Cress, and it is used for that purpose only, add 25 per cent to the net weight, unless actual gross weight is less at time of shipment.
Yeast of all kinds:
Shipments of Compressed Yeast, the net weight of which is 50 lbs. or more, must be charged on the basis of 20 per cent added to net weight, whether shipped with ice or not.
Shipments of Compressed Yeast, the net weight of which is less than 50 lbs., when it is necessary to use ice for preservation and it is used for that purpose only, must be charged at 25 per cent less than the gross weight from March 1st to November 30th, inclusive; when ice is not necessarily used for preservation, charge upon gross weight, but the way-billing weight for shipments of less than 50 lbs. net weight must in no case exceed 60 lbs.
Packages weighing 1 lb. or less may be taken over the lines of one Company for 15c., and one cent for each additional ounce, unless the graduate or pound rate minimum is less.
Zoolak,
Zwieback. Minimum 25 cents.

General Special Rates apply to the commodities in the foregoing list which are preceded by a letter—(a) (b) or (c)—only when shipped under the conditions named in the paragraph below which is preceded by a corresponding letter.

(a) Completely boxed or crated and packed so that they may be stowed with other freight and may be handled without extra care.
Plants growing in pots or other receptacles completely boxed or completely enclosed in baskets must be refused.
Shrubs and trees (except Christmas trees) may be accepted when strawed and baled.
Charges must be prepaid or guaranteed.

(b) Charge upon the actual gross weight, except that an allowance of 25 per cent from the gross weight may be made when it is necessary to use ice for preservation and it is used for that purpose only.
The charge on a shipment packed with ice must not be less than charge on net weight, with 25 per cent added unless the gross weight at time of shipment is less.

(c) O. R. of injury, death or escape:
Food and utensils must be provided at the expense of the shipper.
Charge must be based upon gross weight of coop and contents at time of shipment.
Any coop, which with its contents exceeds 150 lbs. in weight must be refused.

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	Rate.
Ginseng, N. O. S:	
In tight barrels or boxes	Mdse.
Not in tight barrels or boxes, Refuse.	
Glass, including Articles packed in Glass. Must be boxed or crated, O. R. B.:	
N. O. S	Mdse.
Ground	D. Mdse.
Mirrors	D. Mdse.
Mirrors, Hand, upon which an advertisement is painted or ground, value not exceeding $2.00	Mdse.
Stained	D. Mdse.
Show Cases:	
K. D	Mdse.
N. O. S	D. Mdse.
Grain Sieves:	
When protected by wooden strips to prevent the puncturing of same	Mdse.
When not so protected	D. Mdse.
Guns:	
Employees must satisfy themselves that fire-arms are not loaded before accepting them for shipment. Boxed, crated, trussed, or taken apart and packed in sole leather cases	Mdse.
Single Guns, not exceeding $10.00 in value, taken apart and packed in wooden boxes, corrugated paper boxes or in fibre-board boxes, constructed of 3-ply or more, glued solid, fiberboard, not less than .060 inches in thickness, and the combined ply having a resistance of not less than 150 lbs. to the square inch (Mullen Test)	Mdse.
Note. When packed in fibre-board boxes each package must bear the shipper's name and stamp showing specifications as provided for above.	
Toy Guns, securely packed	Mdse.
Guns, N. O. S	D. Mdse.
Pistols or Revolvers, securely packed	Mdse.
H	
Hobby Horses:	
Boxed or crated	Mdse.
Not boxed or crated	D. Mdse.
Horse Radish:	
Grated or otherwise prepared	Mdse.
I	
Ice Cream	Mdse.
Apply the Estimated Weights given below except that when shipping agent is unable to determine with certainty the capacity of the can, the shipment must be weighed and billed at gross weight with an allowance of 25 per cent off for ice.	
Ice Cream in cans, packed in pails, tubs or barrels, must be way-billed at the following estimated weights:	
1 gallon can	30 lbs.
2 gallon can	50 lbs.
3 gallon can	60 lbs.
4 gallon can	80 lbs.
5 gallon can	100 lbs.
Cans of over 5 gallons capacity, 18 lbs. per gallon; the estimate of 18 lbs. per gallon must not be applied to any can of a capacity of 5 gallons or less. When the total capacity of two or more cans in one shipment exceeds 5 gallons the estimated weights given above must be applied separately to each can according to the capacity of the can.	
Charge on basis of full capacity of can whether shipped full or partly filled.	

	Rate.
Ice Cream—Continued.	
When the estimated weights named above are used, no allowance must be made for ice.	
L	
Ladders, Poles, Spars, Tools or Implements:	
Not exceeding 12 feet in length	Mdse.
Exceeding 12 feet in length	D. Mdse.
Over 25 feet in length, subject to Rule 16.	
Laundry. Charges prepaid or guaranteed, pound rates, minimum 35 cts.	Mdse.
Liquids N. O. S. In glass, demijohns or jugs, O. R.: Refuse unless packed in corrugated paper boxes or in wood; not more than one jug must be packed in a box. Not more than three jugs of not more than one gallon capacity each and each jug packed in a separate corrugated paper carton may be enclosed in one corrugated paper shipping carrier	Mdse.
Liquor N. O. S.:	
In kegs or when in glass, demijohns or jugs packed as described below, sealed, O. R., charges prepaid, must be charged for as follows:	
Where Merchandise rate is $3.00 or less per 100 lbs. pound rates	Mdse.
Where Merchandise rate is over $3.00 per 100 pounds, 20 per cent. less than Merchandise pound rates, but not less than $3.00 per 100 lbs., pound rates.	
The following minimum charges will apply unless the regular graduate is less:	
Shipments weighing less than 35 lbs., minimum 60 cents when carried by one Company; when carried by more than one Company, minimum 50 cents for each Company carrying.	
Shipments weighing 35 lbs., or over, minimum 75 cents when carried by one Company; when carried by more than one Company, minimum 50 cents for each Company carrying.	
When in glass, demijohns or jugs, must be packed in corrugated paper boxes, or in wood; not more than one jug must be packed in a wooden box. Not more than four jugs of not more than one gallon capacity each, and each jug packed in a separate corrugated paper carton, must be enclosed in one corrugated paper shipping carrier. When not packed as described in this paragraph, Refuse.	
Four one-quart Bottles packed in a wooden or corrugated paper box must be estimated at 18 lbs., and for each additional bottle (one quart or less) in the same package, add 4 lbs.	
A one-gallon jug packed in a paper carton must be estimated at 18 lbs., and for each additional gallon jug in the same package add 16 lbs. When in one gallon glass containers way-bill and charge for at actual weight.	
When not shipped under the above conditions	Mdse.
Undelivered shipments which were forwarded at the foregoing rates may be returned to original shippers way-billed to collect at the rates charged on the business when sent out.	
Grape Juice and Native Wine, charge same rate as for Liquor, upon the gross weight.	

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	Rate.
Liquor, N. O. S.—Continued.	
Wine N. O. S.	Mdse.
Lithographic Stones, O. R. B. Must be boxed or crated	D. Mdse.
Live Stock:	
Will be received only upon the execution of the Company's Live Stock Contract, except that Calves and Sheep for market may be accepted on the ordinary freight receipt, subject to owner's risk of injury, death or escape.	
Food and utensils must be provided at the expense of the shipper.	
Charges must be prepaid or guaranteed.	
Charge for valuation must be assessed according to Rule 11 (*g*).	
Horses, Mules, Cattle, Jacks, Colts or Ponies, when not crated, must not be taken unless authorized by Supertendents.	
In carloads N. O. S. The charge must be made on basis of 10,000 lbs. per car, minimum $50.00	Mdse.
When carried by two or more Companies and a separate charge is assessed for each Company, the minimum of $50.00 will not apply.	
Horses in Carloads. Horses or other live stock in carloads between exclusive offices of the Southern Express Company or shipments originating at a common point and destined to an exclusive office, or *vice versa*, the charge must be made on a basis of the merchandise rate for 10,000 lbs. per car, minimum $50.00.	
For rules governing the free transportation of attendants with carload shipments of Live Stock, see Exception sheets of individual Companies.	
Live Stock Attendants with. The free passage is subject to the rules and regulations of the individual railroad companies, as on file with the Corporation Commission, over which shipment is transported.	
On mixed carload shipments of Cattle with Horses, Jacks, or Mules, the classification applying on Horses will apply on all.	
The carload rate will apply on each special car whether containing one or more animals, but not exceeding the maximum number wherever specified, and provided that the carload charge will not cover the transportation of any animals in excess of capacity of the car used.	
For each animal in the car in excess of the maximum number provided, charge Merchandize rate on 1,000 lbs. in addition to the carload rate except that the additional charge for each Jack, Mule, Burro, Pony or Colt in excess of the maximum number provided will be:	
Not crated, one-twenty-eighth of the carload rate.	
Crated, one-twentieth of the carload rate.	
The charge on less than a carload of animals in one shipment must not exceed the carload rate.	
The maximum number of animals, which will be carried in one car at the carload rate is as follows:	
Race Horses, in stalled cars	16
Horses, other than Race Horses, in stalled cars	20
Horses, in cars not stalled	28
Jacks, Mules, Burros, Ponies, Colts or Cattle:	
Crated	20
Not crated	28
Calves, Goats, Hogs, Sheep, crated, or not crated, not exceeding the number that can be safely loaded in the car.	
The following charges must be made for adding to, or unloading from a carload shipment of live stock at an intermediate point:	
For each Race Horse so added or unloaded, $25.00.	
For each animal, other than race horses, $10.00.	
If, in adding an animal or animals, the maximum number provided for is exceeded, the charge for each animal (including Jacks, Mules, Burros, Ponies or Colts) in excess of the maximum number must be the Merchandise rate on 1,000 lbs. between the points where such excess animal or animals are carried, in addition to the carload rate and the loading charges. The additional charge for loading or unloading accrues to the Company on whose lines it occurs. The charge provided above for adding to or unloading from carload shipments must be covered by a separate way-bill, and the words "Loading Charge" or "Unloading Charge" (whichever it is), must appear on the way-bill, preceding the amount assessed.	
When the local charge to the point of loading or unloading added to the local charge from that point to destination makes a lower through charge than provided above, the combined local charges must be applied.	
When a shipper has contracted for a car to transport a shipment of live stock, he may load in the unoccupied space therein without additional charge beyond the authorized rate for the animals, any of the stable equipment ordinarily used in connection with the animals shipped, such as blankets, feed, stable dogs, and wearing apparel of attendants, including with horses, mules or ponies, carriages, sulkies, saddles, or harness.	
An additional charge must be made at Merchandise rate on gross weight of automobiles, household goods, furniture, trunks containing wearing apparel not belonging to attendants, and all other matter loaded into the car with the animals, even when less than the maximum number of animals allowed to a carload is shipped.	
When a race track or fair grounds is situated beyond the delivery limits of an office, and stable equipment or other matter carried in a car with Live Stock is hauled by the Express Company to or from or at the fair grounds or race track a charge of 40 cents per 100 lbs. must be made for such service in addition to the carload rate and switching charge.	
The rate on a carload shipment of Live Stock between any two points does not include stoppage in transit at an intermediate point for races or exhi-	

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Live Stock, C. L. shipment—Continued. RATE.
bition; if car is stopped at an intermediate point, and delivered to the owner or his representative, local charge must be made for each reshipment.
Calves:
Crated ..... Mdse.
Not crated ..... 1½ Mdse.
A Calf weighing over 500 pounds, not crated or over 750 pounds, crated, will be classified as Cattle.
Cattle:
Crated, minimum $5 for each animal .. Mdse.
Not crated, single animal must be estimated at 1,000 lbs ..... D. Mdse.
Goats and Hogs:
Crated ..... Mdse.
Not crated, REFUSE, except in carloads.
Horses. Single animal must be estimated at 1,000 pounds, minimum $25.00. The minimum applies to each Horse in the shipment, but the total charge must not exceed the carload rate .... 3 T Mdse.
Jacks, Mules, Burros, Ponies or Colts:
A Jack, Mule, Burro, Pony or Colt weighing over 500 lbs., not crated, or over 750 lbs. gross, crated, will be classified the same as a Horse.
Not exceeding 500 pounds each in weight, not crated, or 750 lbs. gross each, crated:
Crated ..... Mdse.
Not Crated ..... 1½ Mdse.

Minimum Charges:

For Jacks or Mules, $10.00; when carried by two or more Companies, $7.50 for each Company carrying; for Burros, Ponies or Colts, $5.00, except that when crated and carried by two or more Companies, $2.50 for each Company carrying.
When crated, the minimum applies to each crate, and when not crated, to each animal.
Sheep:
Crated ..... Mdse.
Market, not crated ..... 1½ Mdse.
Other than Market, not crated, REFUSE except in carloads.
Lobsters. Pound rates, minimum 35 cts .. Mdse.
When it is necessary to use ice for preservation and it is used for that purpose only, add 25 per cent to net weight, unless actual gross weight is less at time of shipment.
Lottery Tickets or Lottery Literature. REFUSE.

M

Mail Boxes. With or without post, charges must be prepaid or guaranteed. Mdse.
Marble (except Statuary). Must be boxed or crated, O. R. B. ..... Mdse.
Matrix (paper moulds for casting stereotype plates). Charges prepaid or guaranteed, pound rates, minimum 35 cents ..... Mdse.
Mattresses ..... Mdse.
Meat. Canned ..... Mdse.
Medicine. Charges must be prepaid or guaranteed ..... Mdse.
Milk Cereal, Milk Cocoa, Milkine or Malted Milk and Powdered Milk. Pound rates, minimum 35 cents unless the graduate is less ..... Mdse.
Mince Meat. In glass or earthenware .... Mdse.
Moving Picture Films. Accept only when in heavy metal cases (excepting tin) enclosed in wooden boxes ..... Mdse.

Moving Picture Films—Continued. RATE.
They must bear a label printed on red paper not less than three inches square, reading as follows:

> MOVING PICTURE FILMS.
>
> Must not be loaded or stored near a radiator, stove or other source of heat.

Mushrooms. Pound rates, minimum 35 cents ..... Mdse.
When shipped in refrigerator boxes an allowance of 25 per cent from gross weight must be made.

Musical Instruments, Automatic or otherwise, O. R., N. O. S.:
Encased in wooden boxes, or crated, in addition to their own cases ..... Mdse.
When in their own cases and enclosed in double-faced corrugated strawboard boxes bearing the manufacturers' stamp showing the combined thickness of the board to be not less than three-sixteenths inch and having a resistance of not less than 150 pounds to the square inch (Mullen Test), gross weight of each box and contents not to exceed 50 pounds ..... Mdse.
Not boxed, but in their own cases .... 3 T Mdse.
Not boxed nor in cases, must be REFUSED.
Drums:
Boxed or crated, both heads completely covered with wooden boards. D. Mdse.
N. O. S., not so protected, REFUSE.
Harps:
Boxed ..... Mdse.
Not boxed, REFUSE.
Hurdy Gurdies or Street Organs, minimum $3.00 ..... D. Mdse.
Organs and Automatic Piano Players:
Boxed ..... Mdse.
Not boxed, minimum $4.00 ..... D. Mdse.
Not boxed, when shipper has signed a release relieving the Company from all risk of damage, minimum $3.00 ..... 1½ Mdse.
Pianos:
Boxed, minimum $10.00 ..... Mdse.
Not boxed, minimum $15.00 ..... D. Mdse.
Not boxed, when shipper has signed a release relieving the Company from all risk of damage, minimum $10.00 ..... 1½ Mdse.
Toy Musical Instruments of little value. When packed in wood or paper boxes .. Mdse.
Music Plates. Charges prepaid or guaranteed, pound rates, minimum 35 cents ..... Mdse.

N

Newspapers, Auxiliary, Patent Insides, Newspaper Supplements containing reading matter or illustrations, and Reading Matter Plates, or Plates of Pictures or Drawings illustrating reading matter. Charges prepaid or guaranteed, pound rates, minimum 25 cents ..... Mdse.
Newspapers other than Daily, Magazines and Similar Publications which are registered in the Post-office as second-class matter, when shipped by Publishers or News Companies:
Charges on Newspapers, Magazines

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	Rate.
Newspapers, etc.—Continued.	
and similar Publications must be prepaid, except that on returned shipments the guarantee of the consignee may be accepted when forwarded through the destination agent.	
Between points where the Merchandise rate does not exceed $4.50 per 100 pounds. One cent per pound, minimum 10 cents per package between all points where the Merchandise rate exceeds $4.50 per 100 pounds. Merchandise pound rates, minimum 25 cents.	
When returned by dealers to shippers where the Merchandise rate does not exceed $4.50 per 100 pounds, 1 cent per pound, minimum 10 cents.	
When returned by dealers to shippers between points where the Merchandise rate does not exceed $4.50 per 100 pounds, 4 cents per pound, with a minimum of 25 cents.	
When returned between points where the through Merchandise rate, or the sum of the local Merchandise rates exceeds $4.50 per 100 pounds, Merchandise pound rates, minimum 25 cents for each Company carrying, except between points where a single graduate is authorized.	
Merchandise graduated charges or Section D rates must be charged when less than the rates shown above.	
All Publications not registered in the United States Post-office as second-class matter must be charged for at Merchandise or Section D rates.	
Newspapers other than Daily, Magazines and Similar Publications which are registered in the Post-office as second-class matter when shipped by Publishers or News Companies:	
Between all offices of the Southern Express Company.	
Between points where the merchandise rate does not exceed $4.50 per 100 pounds. One cent per pound, minimum 10 cents per package. (See Rule 11).	
Between points where the Merchandise rate exceeds $4.50 per 100 pounds. Merchandise pound rates, minimum 25 cents. (See Rule 11.)	
When returned by dealers to shippers between points where the Merchandise rate does not exceed $4.50 per 100 pounds. One cent per pound, minimum 10 cents. (See Rule 11.)	
When returned by dealers to shippers between points where the Merchandise rate exceeds $4.50 per 100 pounds. Merchandise pound rates minimum 25 cents. (See Rule 11.)	
Nuts, Edible. Shelled	Mdse.
O	
Oars	Mdse.
P	
Paper Boxes—Empty:	
K. D. flat	Mdse.
Boxed or crated	1½ Mdse.
Not boxed or crated	2½ T Mdse.
Papier-Mache Figures:	
Boxed or crated	Mdse.
Not boxed or crated, Refuse.	

	Rate.
Patterns for Castings:	
Boxed or crated	Mdse.
Over 25 feet in length, subject to Rule 16.	
Not boxed or crated, Refuse.	
Phonograph Records. Disc or Cylinder, O. R. B	Mdse
Phonographs and other Talking Machines, Automatic or otherwise:	
Boxed	Mdse.
Not boxed, Refuse.	
Pictures, O. R. Must be securely crated or boxed, and marked "Pictures," "Oil Paintings," etc., except that unframed and unmounted Pictures, when value does not exceed $10.00, may be accepted in pulp or fibre-board rolls.	
Paintings valued at more than $500 must be accepted only upon the execution of the Company's special contract.	
Charge for valuation must be assessed according to Rule 11 (*f*).	
Chromos	Mdse.
Crayon or Enlarged Portraits. C. O. D. or otherwise, charges must be prepaid or guaranteed; when not prepaid, shipper must sign contract guaranteeing to pay within 60 days from date of shipment all accrued charges on shipments remaining undelivered	Mdse.
Engravings	Mdse.
Lithographs	Mdse.
Machine or Stencil Paintings	Mdse.
Oil Paintings	Mdse.
Water Colors	Mdse.
Pictures. Boxed or crated, or in shadow frames, in car-loads, loaded and packed in car by shipper, and unloaded at destination by consignee, released (subject to Rule 16)	Mdse.
Pigeons, Live, and Poultry, Live:	
Live Stock contract must be executed for shipments of Live Pigeons or Live Poultry, except that when shipper has declared a value of not exceeding $5.00 on each bird in the shipment, it may be accepted on the ordinary freight receipt, at owner's risk of injury, death or escape.	
Food and utensils must be provided at the expense of the shipper.	
Charge must be based upon gross weight of coop and contents at time of shipment.	
Any coop which, with its contents, exceeds 150 pounds in weight, must be Refused.	
Other than Common Market N. O. S.:	
In slatted Coops:	
Between points where the Merchandise rate is less than $2.00 per 100 pounds	1½ Mdse.
Between points where the Merchandise rate is $2.00 or more per 100 pounds	Mdse.
The charge between two points where the Merchandise rate is less than $2.00 per 100 pounds must not be greater than the charge at $2.00 per 100 pounds.	
In Coops where cloth is used and forms a necessary part of the coop	D. Mdse.
Common Market:	
Between points in Territorial Group No. 1, pound rates, minimum 35 cents, unless the graduate is less	Mdse.
Between a point in Territorial Group No. 1 and a point in Territorial Group No. 2	Scale O.

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Pigeons and Poultry—Continued.	RATE.
Newly-hatched Chickens in Pasteboard or Wooden Boxes. Same as Poultry other than Common Market in Slatted Coops.	
Homing Pigeons	Mdse.
Pigeons or Poultry returned from Exhibitions:	
When returned from the first place of exhibition to the original point of shipment by the Company that carried the outward shipment, if in slatted coops, and 1½ Mdse. rate was paid to the exhibition, or, if in cloth coops, on which D. Mdse. rate was paid, the return charge will be ½ Mdse. rate.	
When forwarded from one exhibition to another, full classification rates must be charged.	
When returned from the final place of exhibition to the original place of shipment, single Merchandise rate must be assessed.	
Shipper must present original contract or receipt before the reduced rate named above will be applied on the returned shipment. The contract or receipt issued for such returned shipment must bear notation "Returned Shipment" and show the reduced rate applicable.	
Plants. Charges must be prepaid or guaranteed:	
Growing in pots or other receptacles, crated, and so packed that they may be stowed with other freight and may be handled without extra care, and without injury to the plants	Mdse.
Growing in pots or other receptacles completely boxed or completely enclosed in baskets must be REFUSED.	
N. O. S	D. Mdse.

R

Ribbon Blocks	D. Mdse.

S

Saratoga Chips	Mdse.
Saws:	
Boxed or crated or attached to a board projecting beyond the teeth	Mdse.
Not so packed, REFUSE.	
Saw Teeth:	
In wood or paper boxes	Mdse.
Not so packed, REFUSE.	
Scenery:	
N. O. S	D. Mdse.
Boxed	Mdse.
Drop Curtains or Scenes painted on cloth, rolled up tightly and properly covered:	
Not exceeding 20 feet in length	Mdse.
Exceeding 20 feet in length	D. Mdse.
Over 25 feet in length, subject to Rule 16.	
Sewing Machines:	
Boxed or crated	Mdse.
Not boxed or crated, O. R.	1½ Mdse.
Shafting—Subject to Rule 16	Mdse.
Slate. Must be boxed or crated, O. R. B.	Mdse.
Slot Machines, O. R.:	
Boxed or crated	Mdse.
Made of iron or with iron frames, not boxed or crated	Mdse.
Not made of iron nor with iron frames, not boxed or crated	1½ Mdse.
With glass fronts not protected by wooden covering, REFUSE.	

Slot Machines, O. R.—Continued.	RATE.
The above classification does not apply to Automatic Musical Instruments or Talking Machines.	

S

Soda Fountains. Charged	Mdse.
Static Machines or Parts thereof, O. R. B.:	
Boxed or crated	D. Mdse.
Not boxed or crated, REFUSE.	
Statuary, O. R. B. Must be boxed or crated:	
Statuary valued at more than $500 must be accepted only upon the execution of the Company's special contract, and charge for valuation of such shipments must be assessed according to Rule 11 (f).	
Bronze and other metal	Mdse.
Statuary or Statuettes made of Plaster of Paris, Stucco or Composition:	
Value not exceeding $10.00 per package.	Mdse.
Value exceeding $10.00 per package	D. Mdse.
N. O. S	D. Mdse.
Stereotype or Electrotype or Newspaper Advertising and Illustrating Plates. Charges prepaid or guaranteed, pound rates, minimum 50 cents; when carried by two or more Companies, minimum 35 cents for each Company carrying	Mdse.
Stoves:	
Boxed or crated	Mdse.
Not boxed or crated	1½ Mdse.
Surveyors' Instruments (except Tripods) and Engineering or other Scientific Instruments must be refused unless boxed, O. R. B.:	
Enclosed in a single box or case	3 T Mdse.
Strapped so they cannot move in their own box or case, and covered with one or more additional boxes with proper packing between	Mdse.

T

Tags, Cotton Bale, Metallic. Charges prepaid or guaranteed, pound rates, minimum 35 cents	Mdse.
Telephone Instruments:	
Securely boxed	Mdse.
Not securely boxed, O. R. B	1½ Mdse.
Terrapin and Turtles, Live, N. O. S	Mdse.
Tobacco or Cigar Tags, Premium Certificates, Cigar Bands, Labels or Wrappers. Entitling the holders to prizes (Rates in Sections D and E do not apply)	Mdse.
Torpedo Shells:	
Crated	Mdse.
Not crated	1½ Mdse.
Toys, Doll Carriages, Doll Chairs, Children's Sleds, Carts or Wagons, Toy Automobiles and Similar Toys	Mdse.
Trees, Christmas, wrapped or bound, charges must be prepaid or guaranteed:	
Not exceeding 12 feet in length	D. Mdse.
Exceeding 12 feet in length, subject to Rule 16.	
Tripods, O. R. B	Mdse.
Turnstiles	1½ Mdse.
Typewriting Machines:	
Securely boxed	Mdse.
When in their cases only, or not securely boxed, O. R. B	D. Mdse.

V

Valises, Suit Cases or other Hand-Baggage. When evidently not worth charges, must be prepaid or guaranteed; shipper's name and address must be entered on tags attached	Mdse.

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	Rate.
Vegetables. Preserved, canned or dried	Mdse.
Vehicles:	
"K. D." means that all removable parts, such as Wheels, Poles, Shafts, Thills, Tops and Lamps are detached.	
When sent to manufacturers or dealers for repair or exchange, Vehicles or Parts of Vehicles must be accompanied by name and address of shipper and be prepaid.	
If the shipper desires a car for his exclusive use for one or more Vehicles it will be provided only by authority of the Superintendent. When such special car is used, charge on the actual weight of the shipment, but not less than for 10,000 pounds	Mdse.
The charge on a shipment of vehicles weighing less than ten thousand pounds, from one consignor to one consignee, carried in regular express car, shall not exceed the car-load rate provided in the foregoing paragraph.	
When permission is granted to add to or unload from a car-load shipment at an intermediate point, car-load rate from original point of shipment to destination must be charged, and in addition thereto the Classification rate between the points carried on each Vehicle added or unloaded in transit.	
When the local charge to the point of loading or unloading added to the local charge from that point to destination makes a lower through charge than provided above, the combined local charges must be applied. The charge provided above for adding to or unloading from car-load shipments must be covered by a separate way-bill, and the words "Loading Charge" or "Unloading Charge" (whichever it is), must appear on the way-bill, preceding the amount assessed.	
Vehicles, Self-propelling, N. O. S.:	
Self-propelling Vehicles which cannot be loaded in the ordinary baggage car, and for which shipper has not secured special car, must not be accepted for offices of connecting Companies until arrangements have been made with them, through the Superintendent, for delivery at destination.	
With tanks containing Gasoline or Naphtha, Refuse.	
K. D. and boxed or crated	Mdse.
Set up, boxed or crated	1½ Mdse.
Not boxed or crated, minimum weight 1,000 pounds	D. Mdse.
Bodies shipped separately from the running gear:	
Boxed or crated, minimum $3.00	D. Mdse.
Not boxed or crated, Refuse.	
Frames, Iron or steel, without attachments	Mdse.
Running Gear:	
Boxed or crated	Mdse.
Not boxed or crated	D. Mdse.
Tops:	
Folded and boxed or crated	Mdse.
Folded, not boxed or crated	1½ Mdse.
Not folded, but boxed or crated	D. Mdse.
Neither folded, nor boxed or crated, Refuse.	
Parts of, N. O. S.:	
Boxed or crated	Mdse.
Not boxed or crated	D. Mdse.
Iron Axles, Wheels (detached), Tires and Springs	Mdse.

Vehicles—Continued.	Rate.
Motor Cycles:	
Boxed or crated	Mdse.
Not boxed or crated	D. Mdse.
Parts of	Mdse.
Vehicles, not Self-propelling:	
Bicycles:	
Boxed or crated, handle bar and pedals removed	Mdse.
Not boxed or crated, O. R. B	D. Mdse.
Parts of	Mdse.
Buggies, Carriages, Sleighs and Cutters, N. O. S., including Bodies thereof:	
K. D. and boxed or crated, minimum $3.00 each	1½ Mdse.
Not boxed or crated, minimum $3.00 each	3 T Mdse.
Poles and Shafts with or without singletrees attached	Mdse.
Running Gear, without box or top, and with wheels detached and enclosed in crate with the gear	Mdse.
Tops:	
Folded and boxed or crated	Mdse.
Folded, not boxed or crated	1½ Mdse.
Not folded, but boxed or crated	D. Mdse.
Neither folded, nor boxed or crated, Refuse.	
Sleigh Bobs or Runners. Without Body, Shaft or Pole	Mdse.
Carriages, Children's:	
K. D. and boxed or crated	Mdse.
Not boxed or crated	D. Mdse.
Folding Go-carts	Mdse.
Carts and Sulkies, N. O. S.:	
K. D. and boxed or crated, minimum $1.50 each	1½ Mdse.
K.D., not boxed or crated, minimum $3.00 each	3 T Mdse.
Set up and boxed or crated, minimum $3.00 each	3 T Mdse.
Set up, not boxed or crated, minimum $3.00 each	6 T Mdse.
Sulkies, Pneumatic Tire:	
K. D. and boxed or crated, minimum $1.50 each	1½ Mdse.
Set up, boxed or crated, minimum $2.00 each	D. Mdse.
Sulky Frames or Sulkies without Wheels:	
Boxed or crated, minimum $1.50 each	1½ Mdse.
Not boxed or crated, minimum $3.00 each	3 T Mdse.
Tricycles and Tricycle Delivery Carts:	
K. D. and boxed or crated	Mdse.
Not boxed or crated	D. Mdse.
Velocipedes	Mdse.
Wagons, N. O. S.:	
K. D. and boxed or crated	Mdse.
Not boxed or crated	D. Mdse.
Wagons, Road or Speeding, including Trotting Buggies. With pneumatic tired wheels, attached or detached:	
Boxed or crated, minimum $2.00	D. Mdse.
Not boxed or crated, O. R	6 T Mdse.

W

Wall Paper Samples, in Books, and Samples of Burlap or other material used as a Wall Covering, in Books, with or without Samples of Moulding enclosed in the same package. Charges prepaid or guaranteed, pound rates, minimum 35 cents	Mdse.

X

X-Ray Machines or Parts thereof:	
Boxed or crated	D. Mdse.
Not boxed or crated, Refuse.	

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SCALE J.

Scale of rates on horses and other live stock, in car-loads, will not apply between exclusive offices of the Southern Express Company, or on shipments originating at a common point and destined to an exclusive office, or *vice versa*. On such shipments assess charges on basis of the regular merchandise rate, for 10,000 pounds per car, minimum $50.00.

When the Merchandise rate per 100 pounds is	The Car-load rate on Horses is
Over $3.50 and not over $4.00	$350.00
Over 4.00 and not over 4.25	375.00
Over 4.25 and not over 4.50	400.00
Over 4.50 and not over 5.00	425.00
Over 5.00 and not over 5.25	450.00
Over 5.25 and not over 5.50	475.00
Over 5.50 and not over 5.75	500.00
Over 5.75 and not over 6.00	525.00
Over 6.00 and not over 6.25	550.00
Over 6.25 and not over 6.50	575.00
Over 6.50 and not over 6.75	600.00
Over 6.75 and not over 7.25	625.00
Over 7.25 and not over 8.50	650.00

SCALE K.

Scale of Rates per 100 pounds, on Ale, Beer and Temperance Substitutes for Beer; Cider, Coca-Cola, Ginger Ale, Pop, Soda and Similar Aerated or Carbonated Beverages; Mineral or Spring Water, Samples of Water and Ice.

Pound Rates on actual weights, except as noted below, minimum 30 cents.

These rates apply to Soda Water, Pop and similar Aerated or Carbonated Beverages, only when in cases covered with wood or in closed barrels; in cases not so covered Merchandise Rates apply.

When Merchandise rate per 100 lbs. is	Rate per 100 pounds on Commodities named above will be	When Merchandise rate per 100 lbs. is	Rate per 100 pounds on Commodities named above will be
$0.40	$0.40	$4.00	$2.40
.50	.40	4.25	2.55
.60	.40	4.50	2.70
.75	.50	4.75	2.85
.90	.60	5.00	3.00
1.00	.60	5.25	3.15
1.10	.65	5.50	3.30
1.25	.75	5.75	3.45
1.40	.85	6.00	3.60
1.50	.90	6.25	3.75
1.75	1.05	6.50	3.90
2.00	1.20	6.75	4.05
2.25	1.35	7.00	4.20
2.50	1.50	7.50	4.50
2.75	1.65	8.00	4.80
3.00	1.80	8.50	5.10
3.25	1.95	9.00	5.40
3.50	2.10	9.50	5.70
3.75	2.25	10.00	6.00

Where the Merchandise rate exceeds $10.00 per 100 pounds, the rate on commodities named above will be 40 per cent. less than Merchandise pound rates.

Scale K—Continued.

Ale and Beer, in Cases, Kegs or Barrels, must be charged for at the following weights:

⅛ Barrel	50 lbs.
¼ Barrel	100 lbs.
½ Barrel	180 lbs.
Full Size Barrel	350 lbs.
2 dozen Pints in Cases	55 lbs.
1 dozen Quarts in Cases	50 lbs.
2 dozen Quarts in Cases	85 lbs.
3 dozen Pints in Cases	80 lbs.
4 dozen Pints in Cases	105 lbs.
4 dozen Quarts in Cases	170 lbs.
6 dozen Quarts in Barrels	250 lbs.
10 dozen Pints in Barrels	250 lbs.

Barrels containing more than six dozen quart bottles, or more than ten dozen pint bottles, of Ale or Beer, must be charged for on the gross weight.

Coca-Cola—Cases containing six dozen short pints must be charged for as weighing 125 pounds.

SCALE L.

Berries in Crates. When quoting rates on Berries in crates, Agents must name the rate per crate, as shown by the following table, instead of the rate per 100 pounds. Minimum 35 cents per shipment unless the graduate under the Merchandise rate is less, but not more than the rate per 100 pounds on Fruit; when carried by more than one Company, minimum 25 cents for each Company carrying. When shipped with other General Special matter, minimum charge applies to total shipment.

Capacity or size of crates must be entered on the way-bills.

When the rate per 100 lbs. on Fruit is	The Rate Per Crate of Berries will be						
	24 pt.	16 qt.	24 qt.	32 qt.	36 qt.	48 qt.	60 qt.
$0.30	$0.05	$0.07	$0.10	$0.15	$0.18	$0.24	$0.30
.35	.06	.08	.12	.18	.21	.28	.35
.40	.07	.09	.13	.20	.24	.32	.40
.45	.08	.10	.15	.23	.27	.36	.45
.50	.09	.11	.17	.25	.30	.40	.50
.55	.10	.12	.18	.28	.33	.44	.55
.60	.11	.13	.20	.30	.36	.48	.60
.65	.12	.14	.22	.33	.39	.52	.65
.70	.13	.15	.23	.35	.42	.56	.70
.75	.14	.17	.25	.38	.45	.60	.75
.80	.14	.18	.26	.40	.48	.64	.80
.85	.15	.19	.28	.43	.51	.68	.85
.90	.16	.20	.30	.45	.54	.72	.90
1.00	.18	.22	.33	.50	.60	.80	1.00
1.10	.20	.24	.36	.55	.66	.88	1.10
1.20	.22	.27	.40	.60	.72	.96	1.20
1.25	.23	.28	.41	.63	.75	1.00	1.25
1.30	.23	.29	.43	.65	.78	1.04	1.30
1.35	.24	.30	.45	.68	.81	1.08	1.35
1.40	.25	.31	.46	.70	.84	1.12	1.40
1.50	.27	.33	.50	.75	.90	1.20	1.50
1.60	.29	.35	.53	.80	.96	1.28	1.60
1.65	.30	.36	.55	.83	.99	1.32	1.65
1.70	.31	.37	.56	.85	1.02	1.36	1.70
1.75	.32	.39	.58	.88	1.05	1.40	1.75
1.80	.32	.40	.59	.90	1.08	1.44	1.80
1.90	.34	.42	.63	.95	1.14	1.52	1.90
2.00	.36	.44	.66	1.00	1.20	1.60	2.00
2.10	.38	.46	.69	1.05	1.26	1.68	2.10
2.25	.41	.50	.74	1.13	1.35	1.80	2.25
2.50	.45	.55	.83	1.25	1.50	2.00	2.50
2.75	.50	.60	.91	1.38	1.65	2.20	2.75
3.00	.54	.66	.99	1.50	1.80	2.40	3.00

Scale L—Continued.

When the rate per 100 pounds is not given charge in proportion.

SCALE M.

Eggs in Cases. When quoting rates on Eggs in cases, Agents must name the rate per case, as shown by the following table, instead of the rate per 100 pounds. Cases of a greater or less capacity must be charged for in the same proportion; cases must never be charged for at less than their full capacity. When the rate per 100 pounds is not given, charge in proportion. Minimum 35 cents per shipment, unless the graduate under the Merchandise rate is less; when carried by more than one Company, minimum 25 cents for each Company carrying.

When other packages of General Special matter are shipped with cases of Eggs, the charges must be aggregated.

When the Rate per 100 pounds on Eggs is	Rate per Case of 30 dozen is	Rate per Case of 36 dozen is
$0.25	$0.14	$0.17
.30	.17	.20
.35	.19	.23
.40	.22	.26
.45	.25	.30
.50	.28	.33
.55	.30	.36
.60	.33	.40
.65	.36	.43
.70	.39	.46
.75	.41	.50
.80	.44	.53
.85	.47	.56
.90	.50	.59
.95	.52	.63
1.00	.55	.66
1.10	.61	.72
1.20	.66	.79
1.25	.69	.83
1.40	.77	.92
1.50	.83	.99
1.60	.88	1.06
1.65	.91	1.09
1.75	.96	1.16
1.90	1.05	1.25
2.00	1.10	1.32
2.25	1.24	1.49
2.50	1.38	1.65
2.75	1.51	1.82
3.00	1.65	1.98
3.25	1.79	2.15
3.50	1.93	2.31
3.75	2.06	2.48
4.00	2.20	2.64
4.25	2.34	2.81
4.50	2.48	2.97
4.75	2.61	3.14
5.00	2.75	3.30

SECTION A.

The articles named in this Section, when representing Advertising Matter distributed gratuitously, charges prepaid or guaranteed, must be charged for at Merchandise pound rates, minimum 35 cents. Section A rates will not apply to any package containing articles sold to the consignee.

When graduated charges, or any other rates authorized in this Classification as applicable to any particular commodity named below are less than named for the same commodity in this Section, the lower rate must be charged, provided the rules governing the use of the lower rate are fully complied with.

Undelivered Shipments which have been sent out under this Section may be returned to original shippers way-billed to collect at the rates charged on the business when sent out.

Address Tags, having an advertisement printed thereon.

Advertisements, Printed, Engraved, or Photographed on Paper, Cloth or Cardboard, N. O. S., which can not be put to any other use than as an advertisement.

Advertising Signs, Flat, on or under Glass, completely boxed, released at owner's risk.

Advertising Signs, Flat, or Cards, without glass, boxed or crated.

Almanacs and Pamphlets of similar form to Almanacs, devoted to advertising medicines.

Calendars, paper or cardboard, not encased, mounted or framed, having an advertisement printed thereon.

Catalogues.

Fish or Oyster Posters or Signs, Flat.

Metal Signs, Flat, not boxed or crated.

Printed Blotters.

The charges on packages of 7 pounds and under, carried between points where a single graduate is authorized, shall be divided in accordance with the rules for the division of charges in Section C.

SECTION D.

Charges at these Rates Must be Prepaid.

The rates authorized in this Section apply solely to the following named Articles:*

Almanacs.

Blanks, Printed (see ‡ below).

Blotters and Blotting Pads, having an advertisement printed thereon.

Blue Prints.

Books, Embossed, for the blind.

Books, Printed, bound or unbound.

Bulbs.

Calendars, Paper or Cardboard, not encased, mounted or framed.

Cards, Printed (see † below).

Catalogues, N. O. S.

Catalogues, containing not to exceed 3 pages of samples of Cloth or Colors, and weighing not less than 50 ounces each; when weighing less than 50 ounces, charge the same as for 50 ounces.

Catalogues, weighing 40 ounces or more, two cents per package less than the charge at the rate of one cent for each two ounces or fraction thereof, but the charge on a Catalogue weighing less than 40 ounces shall not be more than the charge on a Catalogue weighing 40 ounces.

Chromos.

Circulars.

Cuttings, not including Cut Flowers.

Engravings.

Ginseng Roots, Live.

Grain, Samples of, not including Malt or other Grain germinated by artificial process.

Hand-Bills.

Heliotype Work.

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Section D—Continued.

Hop Samples.
Insurance Policies, Blank.
Kinetoscope Pictures on Paper.
Labels, Printed.
Lithographs.
Magazines.
Maps, on Paper or Cardboard, with or without canvas backing or wooden rollers.
Newspaper Heads.
Onion Sets.
Pamphlets.
Periodicals.
Photographs.
Picture Post Cards.
Plants, not including Potted Plants.
Posters.
Programmes.
Proof Sheets.
Prospectuses.
Publications.
Roots, Live.
Scions.
Seeds.
Sheet Music.
Show Cards.
Signs, on Paper or Cardboard.
Solar Prints.
Stereoscopic Views.
Tubers.

The rates named in this Section do not apply when the value exceeds $10.00 per package or if the amount of the C. O. D. on any shipment exceeds $10.00. The value must be marked by the shipper on the package and entered on the receipt. Each package must have the name of the article or articles contained therein, written, stamped or printed thereon, and must be so packed that the description may be readily verified by examination. Charges must be prepaid.

These rates must not be applied:

To printed matter named in list* above when framed; or when printed or mounted on, or attached to any material other than paper or cardboard, an exception being made of Maps which may be accepted at these rates when shipped as described above.*

To packages which contain matter written by either pen or typewriter, excepting invoices accompanying packages sent C. O. D. or for export.

To Blotters or Blotting Pads, not having an advertisement printed thereon.

To Books, entirely blank, or with printed headings, such as Account Books or Diaries.

To Blank Cards, Cardboard or Playing Cards.†

To Flexible or Paper Patterns or Dressmaking Charts.

To Bill-heads, Letter-heads or Letter Paper, Envelopes, Bags, Wrappers or Ornamental Paper.‡

To Samples of any Merchandise other than those specifically named in above list,* nor to Tobacco Tags or Premium Certificates.

To packages destined to points reached only by Stage.

Packages shipped under the conditions named above must be charged for at one cent for each two ounces or fraction thereof, minimum 10 cents; except that, unless otherwise provided, packages weighing 50 ounces or more each will be charged two cents per package less than the charge at the rate of one cent for each two ounces or fraction thereof, but the charge on packages weighing less than 50 ounces shall not be more than the charge for 50 ounces.

When carried by more than one Comapny, the minimum charge for each Company is 10 cents.

Between two points, one of which is in Territorial Group No. 4 and the other in Territorial Group No. 5, the minimum must be charged for each Company carrying, unless there is a Company represented at the point of origin which is also represented at the destination point.

Division of Charges will be as provided in Section C.

At Common Points, packages charged for at the rates named in this Section which cannot be forwarded to destination except through some other Company represented at point of shipment, must be transferred to that Company at point of shipment, with all charges received.

Shipments which have been sent out under this Section may be returned to original shippers waybilled with charges to collect at the rates charged on the business when sent out.

Charges on shipments containing articles listed above * which have been forwarded at rates higher than those named in Section D must not later be refunded to the basis of Section D unless all the rules governing the application of such rates were fully complied with at time of shipment.

When graduated charges, or any other rates authorized in this Classification as applicable to any particular commodity named are less than named for the same commodity in this section, the lower rate must be charged, provided the rules governing the use of the lower rate are fully complied with.

SECTION E.

Charges at these Rates Must be Prepaid.

The rates authorized in this section apply on Packages of Merchandise or Samples thereof, except as provided below ¶, and charges must be prepaid. Each package must be so packed that the contents may be readily examined.

The rates named in this Section do not apply when the value exceeds $10.00 per package, or if the amount of the C. O. D. on any shipment exceeds $10.00. The value must be marked on the package by shipper and entered on the receipt.

¶These rates must not be applied to sealed packages (except sealed packages of Cigars) nor to Jewelry, Imitations of Jewelry, Watch Cases, Watch Movements, Silverware, Cut Flowers, Tobacco Tags or Premium Certificates, Live Animals, Live Birds, or any article subject to higher than Merchandise rate, or to packages which contain matter, written by either pen or typewriter, excepting invoices accompanying packages sent C. O. D. or for export.

These rates must not be applied on packages destined to points reached only by stage.

Packages shipped under the conditions named above must be charged for at one cent per ounce, minimum 15 cents, except that on packages between two points, one of which is in Territorial Group No. 3 and the other in Territorial Group No. 5, when there is no Company represented at the origin point, that is also represented at the destination point, the minimum charge is 25 cents.

Between two points, one of which is in Territorial Group No. 4 and the other in Territorial Group No. 5, the minimum must be charged for each Company carrying, unless there is a Company represented at the point of origin which is also represented at the destination point.

Division of Charges will be as provided in Section C.

Shipments which have been sent out under this Section may be returned to original shipper waybilled with charges to collect at the rates charged on the business when sent out.

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MONEY CLASSIFICATION.

A.—(1.) Packages containing Money, Bonds, or other Securities must be received for transportation only when delivered at the office by shippers. Shipments of Coin or Bullion too heavy to be carried by hand, may be called for by wagon, but a representative of the shipper must accompany and retain custody of the shipment until delivered by shippers at the Express Company's office.

(2.) A receipt of the prescribed form must be given for all matter received. Shipments must not be received for transportation at the rates named in the Money Classification unless the value is declared by shipper and marked by him upon the package.

(3.) Packages of Money, Bonds or other Securities in amounts of $500.00 or over must not be received for transportation unless the person who delivers the package to the Company shall, at the time of said delivery, write his name in ink on the package.

(4.) The charge on any shipment carried at rates established by the Money Classification, must be a multiple of 5, and when, in computing charges the result is not a multiple of 5, the next higher multiple of 5 must be charged.

(5.) Wherever a Special Rate on Currency, Coin, Bullion or Securities is established, it removes the application of the Classification Scale rate between the same points on the same commodity.

(6.) When "Currency" is mentioned in the following articles it means "Paper Currency," and when "Currency Rate" is mentioned it means Scale "R" or "Special Rates on Currency" where issued; when "Merchandise rate" is mentioned it means the Merchandise rate applicable to a merchandise shipment of not more than 100 pounds.

(7.) Unless otherwise provided, a minimum charge applies on a single shipment for each Company carrying, except that between points where a single graduate is authorized, the minimum will be the same as if carried through by one Company.

(8.) When charges are prepaid, the package and way-bill must be marked "Prepaid $. ....." When so marked or way-billed, package must be delivered without collection of charges from the consignee, and any undercharge expensed on the forwarding Agent, to be collected from the shipper, in accordance with the instructions of each Company. If Charges are paid in part, notation to that effect must appear on the package and on the Way-bill.

B.—(1.) Unless otherwise provided, graduated charges shown in Scales "S" or "U" must be assessed on shipments of less than $1,000.00, and where the rate per $1,000.00 applicable to a shipment is not shown in those Scales, the next higher rate must be used for ascertaining the charge, which must not be more than for $1,000.00 at the rate applicable.

(2.) Unless otherwise provided, on shipments charged for at the rates named in the Money Classification carried by more than one Company, except between points where a single graduate is authorized, a separate charge must be assessed for each Company carrying.

C.—(1.) United States or Canadian Silver Coin.—On amounts of $1,000.00 and over the rate per $1,000.00, face value, is the same as the rate on Merchandise per 100 pounds between the same points, BUT NEVER LESS THAN 50 cents per $1,000.00; on amounts less than $1,000.00, charge according to Scale "U", using the same rate as is in effect on Merchandise per 100 pounds, but the charge for less than $1,000.00 must not be more than would be charged for $1,000.00. EXAMPLE.—If the Merchandise rate is 40 cents per 100 pounds, the rate on Silver Coin in amounts of $1,000.00 and over will be 50 cents per $1,000.00, and in amounts less than $1,000.00, the charge will be the graduate under the 40 cent rate, as shown in Scale "U."

(2.) Nickel or Copper Coins must be charged the same as a Merchandise shipment of the same weight and value (see Rule 11). Two or more packages containing Nickel or Copper Coins, forwarded by one shipper, at the same time, to one consignee, at one local address, must be charged for on the aggregate weight and value.

(3.)Packages containing both Currency and Coin, must be charged the rate applicable to the kind of coin taking the higher rate, but the charge must not be greater than the aggregate separate charges on each kind of money enclosed, except that packages containing Currency and Silver, when Silver does not exceed $5.00, may be taken at the same rate as though all Currency, and except that packages containing Gold Coin and Silver when Silver does not exceed $5.00, may be taken at the same rate as though all Gold Coin.

(4.) Two or more packages of Coin, to which the same classification applies, when forwarded by one shipper, at the same time, to one consignee, at one local address, must be charged for on the aggregate value. If the weight is a factor in determining the charge, the weights must also be aggregated.

D.—(1.) Gold or Dore Bullion, Gold Dust, Gold Sulphides, Gold Cyanides, or any other form of Uncoined Gold, must be charged Gold Coin rates on value and Merchandise graduated rates on weight in excess of 4 pounds to the $1,000.00 value.

(2.) Silver Bullion, Silver Sulphides, Silver Precipitates, Silver Cyanides or any form of Uncoined Silver, Silver Coin of Mexico, South America and other Foreign Countries, excepting Canada, must be charged for on the market value as follows: In amounts of $1,000.00 or more, the rate per $1,000.00 will be the same as the Merchandise rate per 100 pounds, but not less than 50 cents per $1,000.00; if the weight exceeds 100 pounds to the $1,000.00 value, charge additionally Merchandise Pound Rates on the excess weight. For amounts less than $1,000.00 charge the same as for a Merchandise package of the same weight and value, but the charge for less than $1,000.00 must not be more than would be charged for $1,000.00.

E.—(1.) Charges on Securities are based upon the market value, and shippers must be required to mark on all packages of Securities the character and market value of the contents thereof. If the package contains Bonds, the endorsement must state whether United States Coupon or other Government Bonds, and whether registered or unregistered; if other Bonds, Certificates of Stock, or other Negotiable Paper, whether payable to bearer or to order; if Coupons of any Bonds, whether cancelled or uncancelled; if Deeds or Mortgages, whether recorded or unrecorded. The description marked on the package must be entered on the receipt and on the way-bill.

(2.) United States Unregistered or Coupon Bonds and Government Bonds of other Countries Unregistered, must be charged Currency rate.

(3.) United States Registered Bonds and Government Bonds of other Countries, Registered, must be charged ONE-THIRD Currency rate.

(4.) Detached, Uncancelled Coupons, and Incomplete National Bank Notes, must be charged Currency rate.

(5.) Deeds and Mortgages, unrecorded, and Real Estate Bonds, unrecorded, must be charged Currency rates.

(6.) Bonds, N. O. S., payable to order, Deeds and Mortgages recorded, and Real Estate Bonds recorded, must be charged one-third Currency rate.

(7.) Bonds, N. O. S., payable to bearer, and Express Travelers' Cheques, must be charged one-half Currency rate.

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(8.) Certificates of Stock, Scrip, Warehouse Receipts, Subscription Certificates, Checks, Drafts, Notes, Acceptances, Letters of Credit, Pension Vouchers, Certificates of Deposit, Money Orders, Warrants and other Securities payable to order must be charged one-third Currency rate; payable to bearer must be charged one-half Currency rate.

(9.) Incomplete Bonds, Incomplete Certificates of Stock, Coupon Bonds, the principal of which is registered, and Incomplete Letters of Credit, must be charged one-third Currency rate.

(10.) When Bonds or Securities are classified at one-third Currency rate, the minimum rate must be 15 cents per $1,000.00; amounts of less than $1,000.00 must be charged one-third of the graduated charge at the Currency rate.

(11.) When classified at one-half Currency rate, the minimum rate must be 25 cents per $1,000.00. Amounts of less than $1,000.00 must be charged one-half of the graduated charge at the Currency rate.

(12.) The minimum charge on any single shipment of Bonds or Securities must be 25 cents.

(13.) When the weight of any shipment of Bonds, Stock or other Securities exceeds one pound to the $1,000.00 value, assess additionally the Merchandise graduated charge on the weight.

F.—(1.) Paid C. O. D.'s Collected and Transmitted by one Company, or by more than one Company between points where a single graduate is authorized:

$2.00 or under, charge 15 cents.

Over $2.00 and not exceeding $6.00, charge 20 cents.

Over $6.00 and less than $1,000, in Currency or Gold Coin, charge according to Scales P and S.

$1,000 and less than $5,000, in Currency or Gold Coin, charge according to Scale P.

$5,000 and over, in Currency, charge according to Scale R; in Gold Coin, charge according to Scale Q.

Over $6.00 in Silver Coin, charge according to Article C (1).

The charge on paid C. O. D.'s collected and transmitted by more than one Company between points where a single graduate is authorized, if 50 cents or less, shall be divided equally, the Company making the collection being entitled to the odd cent; if the charge exceeds 50 cents, it shall be prorated on the basis of the local Merchandise rates.

(2). Collected and Transmitted by more than one Company, between points where a single graduate is not authorized—

$6.00 or under, charge 15 cents for the Company collecting and 10 cents for each additional participating Company.

Over $6.00 to $25.00, in Currency or Gold Coin, charge 25 cents for the Company collecting and 15 cents for each additional participating Company.

Over $25.00 and less than $1,000 in Currency or Gold Coin, charge according to Scales P and S.

$1,000 and less than $5,000, in Currency or Gold Coin, charge according to Scale P.

$5,000 and over, in Currency, charge according to Scale R; in Gold Coin, charge according to Scale Q.

Over $6.00 in Silver Coin, charge according to Article C (1).

The charge on a paid C. O. D. of over $25.00 participated in by more than one Company between points where a single graduate is not authorized, shall be the sum of the local charges to and from the transfer point via which the lowest sum of local charges can be computed by the Tariffs of the Company making the collection. The Company by which the original shipment was forwarded will accept as its proportion of such through charge what remains after allowing the Company which made the collection its local charge to transfer point.

When Paid C. O. D.'s are transmitted by three Companies between points where a single graduate is not authorized, the collecting Company shall receive its local charge, and the other Companies shall prorate the balance on the basis of the Merchandise rates to and from the transfer point.

(3). The charge on less than $5,000 when payment is made in Currency, must not be more than the charge on $5,000 under Scale R. The charge on less than $5,000 when payment is made in Gold Coin, must not be more than the charge on $5,000 under Scale Q.

(4). Paid C. O. D's, Collections, Notes, Contracts, Accounts, Bills and similar matter when returned to shipper, must take same route, and pass through the hands of the same Company or Companies as when originally forwarded, except that when a C. O. D. shipment has been reshipped from the original destination to which it was addressed, to another destination, the proceeds may be returned to the shipper by the most direct route. When a C. O. D. is received in transfer and the proceeds are to be returned to an office of the Company collecting other than the point of origin, such proceeds may be returned direct by the Company making the collection.

(5). Paid C. O. D's containing Currency and Silver or Gold Coin and Silver, when Silver does not exceed $5.00 may be taken at the same rate as though all Currency or Gold Coin.

(6). Paid C. O. D.'s containing Currency and Signed Contracts, Notes, Lease or Mortgage, or Redeemed Pawn Tickets, must be charged for on the aggregate amount of Currency and face value of the Contract, Note, Lease, Mortgage, or Redeemed Pawn Tickets, same as if all Currency. When instructions are given by shipper to accept a note, check or draft in payment of a C. O. D. of any character, charge Currency rate on the face value of the paper under Scale P or Scale R, according to the amount.

(7.) When return charges are collected on C. O. D.'s, such Paid C. O. D.'s must be way-billed prepaid—in no case must the return charges be enclosed in the envelope.

(8.) For advancing the purchase price of goods contained in a shipment or for advancing any sum of money on a shipment, the same charge must be made as is charged for the collection and transmission of a C. O. D. of equal amount. This does not apply to transportation charges advanced to other carriers, or for customs fees or duties. The purchase price of any shipment will not be advanced to a connecting Company.

(9.) C. O. D.'s between the United States and other Countries. Shippers desiring currency or coin different from that current where collection is to be made, must write their instructions plainly on C. O. D. bill.

G.—(1.) Collections must not be accepted unless Agents are assured of the identity and responsibility of the senders.

(2.) Collections must not be received more than twenty days before due, unless shipper states in writing that the payor has signified his intention to pay the obligation upon presentation, or within twenty days. Such paper, if unpaid at the expiration of the time indicated, must be returned to shipper. All Collections returned unpaid must contain a memorandum fully explaining why payment was not made. Collections must not be held more than 30 days after receipt at destination.

(3.) Notes, Endorsed Drafts, or other papers requiring protest must not be received for collection.

(4.) Collections with instructions to accept partial payment must not be taken unless instructions are to return the amount paid with the collection at once, and when such partial payments are returned, charge shall be made only on the amount enclosed.

(5.) Collections received by mail must be returned to the Agent at the point from which the collection was mailed.

(6.) Collections must not be made unless the paper for Collection has been received in a Collection envelope, regularly way-billed.

(7.) Collections between the United States and other Countries. Shippers desiring currency or coin different from that current where collection is to be made, must write their instructions plainly on the collection.

(8.) The attention of the senders of collections must be called to the charge for returning in Currency, and the charge for returning in Silver Coin, to prevent any misunderstanding as to the charge in case the collection should be paid in silver coin.

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(9.) Bonds, Coupons or other Securities, Mortgages or Deeds, Legal or other valuable papers, for collection, must be enclosed in sealed envelopes and endorsed with description and value of contents, and marked C. O. D. $_____(the amount to be collected). If consignee is to be permitted to examine the papers before payment, instructions to that effect must be marked on package by the shippers, who must release the Express Company, on the Company's form provided for that purpose, from all loss resulting from such examination.

The outward charge must be as required by the Classification on similar paper not sent for collection. The charge on the amount collected and transmitted must be the charge on a Paid C. O. D. of like amount. If returned unpaid the same charge must be made for the returned shipment as applied when originally forwarded, the outward charge being shown as expense on the way-bill and package. If any service is to be performed by the Express Company in exchanging promissory notes or other obligations, in examination of titles, or any other service beyond the usual C. O. D. service, the business must not be accepted except under special contract authorized by the proper officer.

(10.) Notes, Checks, Drafts, Bills or Accounts for Collection must, when forwarded, be way-billed P. O. R. (Pay on Return). Such collections, returned uncollected, must be charged 25 cents each; when carried by more than one Company between points where a single graduate is not authorized, add 15 cents for each additional participating Company.

(11.) Returned paid, when collected and transmitted by one Company or by more than one Company between points where a single graduate is authorized:

$10.00 or under, charge 25 cents.

Over $10.00 and less than $5,000 in Currency or Gold Coin, charge once and one-half times the charge under Scale P.

$5,000 and over in Currency, charge once and one-half times the charge under Scale R; in Gold Coin, charge once and one-half times the charge under Scale Q.

Over $10.00 in Silver, charge once and one-half times the charge under Article C (1).

(12.) When collected and transmitted by more than one Company between points where a single graduate is not authorized:

When amount is $10.00 or less, the Company collecting must charge 25 cents and each additional participating Company 15 cents.

When amount is more than $10.00 the Company collecting must charge according to paragraph 11, and each additional participating Company must charge single rates under Scales P, Q or R or Article C (1) according to kind of money and amount, but the through charge must not be less than if collected and transmitted by one Company from transfer point to destination.

When Paid Collections are transmitted by three Companies between points where a single graduate is not authorized, the collecting Company shall receive its local charge, and the other Companies shall prorate the balance on the basis of the Merchandise rates to and from the transfer point.

(13.) The charge on less than $5,000 when payment is made in Currency, must not be more than once and one-half times the charge on $5,000, under Scale R. The charge on less than $5,000, when payment is made in Gold Coin, must not be more than once and one-half times the charge on $5,000 under Scale Q.

(14.) When instructions are given by shipper to accept a note, check or draft, in payment of a collection of any character, charge currency rate on the face value of the paper under Scale "P" or Scale "R" according to the amount.

(15.) Paid Collections containing signed notes and money: Charge on notes under Scales P or R, according to the amount; and on the money once and one-half the rate as provided in paragraphs (11) or (12).

(16.) A Bank Book or other Deposit Book, when accompanying a draft for collection may be forwarded and returned without additional charge.

(17.) Drafts sent for acceptance, or Notes in blank, sent for signature: Way-bill P. O. R. (Pay on Return), and charge currency rate on the face value of the paper when returned. If returned without acceptance, or signature, charge 25 cents; when carried by more than one Company, add 15 cents for each additional participating Company.

(18.) For obtaining from consignees receipts for delivery of packages and returning such receipts to the shipper, a charge of 10 cents for each receipt must be made; when carried by two Companies, the charge of 10 cents is to be divided equally.

(19.) The charge on a paid collection, participated in by more than one Company between points where a single graduate is authorized, if 50 cents or less, shall be divided equally, the Company making the collection being entitled to the odd cent; if the charge exceeds 50 cents it shall be pro-rated on the basis of the local Merchandise rates.

H.—(1.) Bills of Lading, for matter shipped by freight lines, when enclosed in sealed envelopes and forwarded as C. O. D., with privilege of examination, must be charged for at Merchandise Graduated rates minimum 30 cents; when carried by more than one Company between points where a single graduate is not authorized, minimum 25 cents for each Company carrying; and in addition the valuation charge under Rule 11, pages 8 and 9, the charge for returning the money will be the same as for a paid C. O. D. of like amount; if the amount of the Bill of Lading is not collected it must be returned without additional charge.

(2.) When a bill of Lading sent by express is by shipper's orders exchanged for a new Bill of Lading, the additional charge for securing the latter and returning it to shipper must be the same amount as was charged for the original Bill of Lading.

(3.) When not sealed, or when accompanied by instructions requiring agents, before delivering the Bill of Lading, to obtain signatures to notes, or to place mortgages for record, secure insurance, or to render other service than simply collecting the amount of the C. O. D. and returning the papers to the consignee, the outward charge must be $1.00, prepaid, to be divided equally between the Companies carrying; the return charge, whether carried by one or more Companies, must be, when the amount of notes or mortgages is $100 or less, three per cent. thereof; when the amount exceeds $100, one per cent. thereof, with a minimum charge of $3.00. When carried by more than one Company, the Company executing the commission shall be entitled to two-thirds of the return charge. If the consignee declines to execute the papers and they are returned in original condition to shipper, the Bill of Lading must be returned without additional charge.

(4.) Where goods have been shipped by freight and a Bill of Lading for same sent by express C. O. D., the notice of nonpayment shall not be given before the arrival of the goods at destination.

I.—Legal and other papers in manuscript, including Cancelled Vouchers, Cancelled Checks, Cancelled Drafts and Cancelled Coupons, must be charged the same as for a merchandise package of the same weight and value.

J.—(1.) Pawn Tickets.—Parties presenting pawn tickets for redemption of goods or renewal, must be required to state the value of the goods for which the ticket was issued, the amount of which must be entered in the receipt and a memorandum of such value must be attached to the ticket.

(2.) The amount necessary for the redemption of the goods or renewal of the ticket, together with the pawn tickets and memorandum of value, must be enclosed in a sealed envelope, with *total value of money and goods for which the ticket was issued* marked thereon, addressed to the agent of the Company at the point where goods were pledged and charged for at currency rates prepaid; tickets from one shipper to be presented to different pawnbrokers in the same city may be enclosed in the same envelope.

(3.) The goods, when redeemed and returned, must be charged for at regular rates according to classification and, in addition, a charge of not less than 25

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cents for each lot redeemed, to cover expense of packing or handling.

(4.) For the return of a renewed ticket, Currency rates must be charged upon the value of the goods for which the ticket was issued.

K.—(1.) Orders to secure goods at another office with or without instructions to accept money in lieu of the goods, must be way-billed P. O. R. (Pay on Return). If the goods are obtained, classification rates must be charged; if the money is collected, the same charge must be made as for a Paid Collection of like amount.

(2.) If neither goods nor money are obtained, the order must be returned within ten days with charges of 25 cents. When carried by two or more Companies, charges will be divided equally, the transferring Company being entitled to the odd cent.

(3.) The above rule does not apply to orders for the purchase of goods.

SCALE P.

Paid C. O. D.'s and Paid Collections

Scale P will not apply to paid C. O. D.'s and paid collections between offices of the Southern Express Company, or from a common point to an exclusive office, or *vice versa*. For rates see item 48.

The following Scale gives the rates per $1,000 which, unless otherwise provided, must be used as the basis for computing charges for Collecting and Remitting Paid C. O. D.'s and Paid Collections in amounts of less than $5,000, when payment is made in Currency or Gold. The application of these rates to Paid C. O. D.'s is governed by Article "F," pages 25 and 26; to Paid Collections, by Article "G," pages 27 and 28. Paid C. O. D.'s in amounts of less than $1,000 on which a specific charge is not named, must be assessed the graduated charge in Scale "S" under the rate per $1,000, as ascertained under this Scale. Paid Collections in amounts of less than $1,000, on which a specific charge is not named, must be assessed one and one-half times the graduated charge in Scale "S" under the rate per $1,000, as ascertained under this Scale.

When the Merchandise Rate per 100 lbs. is	The Rate basis per $1,000 on Paid C. O. D.'s and Paid Collections must be
$ 0.75 and under	$ 0.50
Over .75 and not over $ 1.50	.75
Over 1.50 and not over 2.00	1.00
Over 2.00 and not over 2.50	1.25
Over 2.50 and not over 3.00	1.50
Over 3.00 and not over 3.50	1.75
Over 3.50 and not over 4.00	2.00
Over 4.00 and not over 4.50	2.25
Over 4.50 and not over 5.00	2.50
Over 5.00 and not over 5.50	2.75
Over 5.50 and not over 6.00	3.00
Over 6.00 and not over 6.50	3.25
Over 6.50 and not over 7.00	3.50
Over 7.00 and not over 7.50	3.75
Over 7.50 and not over 8.00	4.00

Scale P—Continued.

When the Merchandise Rate per 100 lbs. is	The Rate basis per $1,000 on Paid C. O. D.'s and Paid Collections must be
Over $ 8.00 and not over $ 8.50	$ 4.25
Over 8.50 and not over 9.00	4.50
Over 9.00 and not over 9.50	4.75
Over 9.50 and not over 10.00	5.00
Over 10.00 and not over 10.50	5.25
Over 10.50 and not over 11.00	5.50
Over 11.00 and not over 11.50	5.75
Over 11.50 and not over 12.00	6.00
Over 12.00 and not over 12.50	6.25
Over 12.50 and not over 13.00	6.50
Over 13.00 and not over 13.50	6.75
Over 13.50 and not over 14.00	7.00
Over 14.00 and not over 14.50	7.25
Over 14.50 and not over 15.00	7.50
Over 15.00 and not over 15.50	7.75
Over 15.50 and not over 16.00	8.00
Over 16.00 and not over 16.50	8.25
Over 16.50 and not over 17.00	8.50

SCALE Q—GOLD COIN.

The following Scale gives the rates per $1,000 which must be charged on shipments of Gold Coin. Amounts of less than $1,000 must be assessed the graduated charge under Scale "S."

Scale Q must also be used for ascertaining the rate per $1,000 to be charged for collecting and remitting Paid C. O. D.'s in amounts of $5,000 or over when payment is made in Gold.

The charge for collecting and remitting Paid Collections in amounts of $5,000 and over, when payment is made in gold, must be computed on the basis of one and one-half times these rates.

When the Merchandise Rate per 100 lbs. is	The Rate per $1,000 on Gold must be
$ 0.75 and under	$ 0.50
Over .75 and not over $ 1.50	.65
Over 1.50 and not over 2.00	.75
Over 2.00 and not over 2.50	.85
Over 2.50 and not over 3.00	1.00
Over 3.00 and not over 4.50	1.25
Over 4.50 and not over 5.50	1.50
Over 5.50 and not over 7.50	1.75
Over 7.50 and not over 9.00	2.00
Over 9.00 and not over 10.50	2.25
Over 10.50 and not over 12.00	2.50
Over 12.00 and not over 13.50	2.75
Over 13.50 and not over 15.00	3.00
Over 15.00 and not over 16.50	3.25
Over 16.50 and not over 17.00	3.50

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SCALE R—CURRENCY.

The following Scale gives the rates per $1,000 which must be charged on shipments of Currency. Amounts of less than $1,000 must be assessed the graduated charge under Scale "S."

Scale "R" must also be used for ascertaining the rate per $1,000 to be charged for collecting and remitting Paid C. O. D.'s in amounts of $5,000 or over, when payment is made in currency.

The charge for collecting and remitting Paid Collections in amounts of $5,000 and over, when payment is made in Currency, must be computed on the basis of one and one-half times these rates.

Scale R—Continued.

When the Merchandise Rate per 100 lbs. is	The Rate per $1,000 on Currency must be
$ 1.50 and under	$0.40
Over 1.50 and not over $ 2.00	.50
Over 2.00 and not over 2.50	.60
Over 2.50 and not over 3.00	.75
Over 3.00 and not over 3.50	.90
Over 3.50 and not over 4.50	1.00
Over 4.50 and not over 7.50	1.25
Over 7.50 and not over 9.00	1.50
Over 9.00 and not over 10.50	1.75
Over 10.50 and not over 12.00	2.00
Over 12.00 and not over 13.50	2.25
Over 13.50 and not over 15.00	2.50
Over 15.00 and not over 16.50	2.75
Over 16.50 and not over 17.00	3.00

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SCALE S.

TABLE OF GRADUATED CHARGES IN CENTS FOR SHIPMENTS OF CURRENCY AND GOLD COIN IN AMOUNTS OF LESS THAN $1,000.

Governed by Article B.

When rate per $1,000 is	$0.50	$0.75	$1.00	$1.25	$1.50	$1.75	$2.00	$2.25	$2.50	$2.75	$3.00	$3.50	$4.00	$4.50	$5.00	$5.50	$6.00	$6.50	$7.00	$7.50	$8.00
Amounts $15 and under	.25	.25	.25	.25	.25	.25	.25	.25	.25	.25	.25	.25	.25	.30	.30	.30	.35	.35	.35	.35	.40
Over $ 15 to $ 25	.25	.25	.25	.25	.25	.25	.25	.25	.25	.25	.30	.30	.30	.35	.35	.35	.40	.40	.40	.40	.50
Over $ 25 to $ 50	.25	.25	.25	.25	.25	.25	.30	.30	.35	.35	.40	.40	.50	.60	.60	.60	.65	.65	.65	.65	.75
Over $ 50 to $ 75	.25	.25	.25	.30	.30	.35	.40	.45	.50	.50	.60	.60	.75	.75	.75	.85	.85	.85	.90	.90	1.00
Over $ 75 to $ 100	.25	.25	.25	.35	.40	.45	.50	.50	.60	.60	.65	.65	.85	.90	.90	1.00	1.00	1.10	1.15	1.25	1.30
Over $100 to $ 150	.25	.30	.35	.40	.50	.60	.65	.75	.85	.85	.90	1.00	1.15	1.25	1.25	1.25	1.35	1.40	1.40	1.50	1.60
Over $150 to $ 200	.30	.35	.40	.50	.60	.75	.85	.90	1.00	1.10	1.15	1.25	1.35	1.40	1.50	1.50	1.60	1.65	1.65	1.75	1.90
Over $200 to $ 250	.35	.40	.45	.60	.75	.85	.90	1.00	1.10	1.15	1.25	1.50	1.65	1.65	1.75	1.75	1.85	1.90	1.90	2.00	2.15
Over $250 to $ 300	.35	.40	.50	.60	.75	.90	1.00	1.10	1.25	1.25	1.50	1.75	1.90	2.00	2.00	2.00	2.10	2.15	2.15	2.25	2.50
Over $300 to $ 350	.35	.40	.50	.65	.85	1.00	1.10	1.15	1.30	1.40	1.60	1.85	2.00	2.15	2.25	2.25	2.35	2.40	2.50	.....	.....
Over $350 to $ 400	.35	.50	.60	.75	.90	1.10	1.20	1.25	1.40	1.50	1.75	1.90	2.15	2.35	2.40	2.50	2.60	2.65	.....	.....	.....
Over $400 to $ 450	.40	.50	.65	.80	.95	1.15	1.25	1.35	1.50	1.60	1.85	2.00	2.25	2.50	2.65	2.75	2.85	.....	.....	.....	.....
Over $450 to $ 500	.40	.50	.70	.85	1.00	1.20	1.35	1.40	1.60	1.70	1.95	2.25	2.50	2.75	2.90	3.00	3.10	.....	.....	.....	.....
Over $500 to $ 550	.45	.60	.75	.90	1.10	1.30	1.45	1.55	1.70	1.80	2.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Over $550 to $ 600	.50	.65	.80	.95	1.15	1.35	1.50	1.60	1.75	1.90	2.10	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Over $600 to $ 650	.50	.70	.85	1.00	1.20	1.40	1.60	1.70	1.80	2.00	2.20	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Over $650 to $ 700	.50	.70	.90	1.10	1.30	1.50	1.70	1.80	1.90	2.10	2.30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Over $700 to $ 750	.50	.75	.95	1.15	1.35	1.55	1.75	1.90	2.00	2.20	2.40	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Over $750 to $ 800	.50	.75	1.00	1.25	1.45	1.60	1.75	2.00	2.10	2.30	2.50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Over $800 to $ 850	.50	.75	1.00	1.25	1.50	1.65	1.90	2.10	2.15	2.40	2.60	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Over $850 to $ 900	.50	.75	1.00	1.25	1.50	1.75	2.00	2.15	2.25	2.50	2.75	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Over $900 to $1000	.50	.75	1.00	1.25	1.50	1.75	2.00	2.25	2.50	2.75	3.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

(*a*) On amounts for which no graduated charge is shown in this Table, apply the rate per $1,000 to the actual amount, but in no case must the charge be less than last-named graduated charge in the proper column, or as shown for like amount in the preceding column.

(*b*) When the Rate exceeds $8.00 per $1,000, apply the rate per $1,000 to the actual amount, but the charge must never be less than the graduated charge under the $8.00 rate.

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SCALE U.

TABLE OF GRADUATED CHARGES FOR SHIPMENT OF UNITED STATES OR CANADIAN SILVER COIN IN AMOUNTS OF LESS THAN $1,000.

Governed by Article C.

When Merchandise Rate per 100 pounds is	$0.40	$0.50	$0.60	$0.75	$0.90	$1.00	$1.10	$1.25	$1.40	$1.50	$1.60	$1.75	$2.00	$2.25	$2.50	$2.75	$3.00	$3.25
Amount $15 and under	.25	.25	.25	.25	.25	.25	.25	.25	.25	.25	.25	.25	.25	.25	.25	.25	.25	.25
Over $ 15 to $ 25	.25	.25.	.25	.30	.30	.30	.30	.30	.30	.30	.30	.30	.35	.35	.35	.35	.35	.35
Over $ 25 to $ 50	.25	.25	.25	.30	.30	.30	.35	.35	.35	.35	.40	.40	.45	.45	.45	.50	.50	.60
Over $ 50 to $ 75	.35	.35	.40	.45	.50	.50	.50	.50	.55	.55	.60	.60	.65	.70	.70	.75	.75	.85
Over $ 75 to $ 100	.40	.40	.45	.45	.50	.50	.55	.55	.60	.60	.65	.65	.70	.80	.80	.85	.85	.95
Over $100 to $ 150	.40	.40	.45	.50	.55	.55	.60	.60	.65	.65	.70	.70	.80	.85	.85	.90	.90	1.05
Over $150 to $ 200	.40	.40	.45	.50	.55	.55	.75	.75	.80	.80	.85	.85	.95	1.05	1.05	1.10	1.15	1.30
Over $200 to $ 250	.40	.40	.45	.50	.55	.55	.75	.75	.80	.80	.85	.85	.95	1.05	1.10	1.15	1.25	1.50
Over $250 to $ 300	.45	.45	.50	.55	.65	.65	.85	.90	1.00	1.00	1.05	1.05	1.15	1.30	1.30	1.40	1.50	1.75
Over $300 to $ 350	.50	.50	.55	.60	.70	.80	.85	.95	1.05	1.10	1.15	1.15	1.30	1.40	1.40	1.50	1.60	1.85
Over $350 to $ 400	.50	.50	.60	.65	.75	.85	.90	1.00	1.10	1.15	1.20	1.25	1.40	1.50	1.50	1.60	1.75	1.90
Over $400 to $ 450	.50	.50	.60	.70	.80	.90	1.00	1.10	1.15	1.20	1.30	1.30	1.40	1.55	1.55	1.70	1.85	2.10
Over $450 to $ 500	.50	.50	.60	.75	.85	.95	1.05	1.15	1.20	1.30	1.40	1.40	1.50	1.65	1.65	1.80	1.95	2.25
Over $500 to $ 550	.50	.50	.60	.75	.90	1.00	1.10	1.20	1.30	1.40	1.50	1.50	1.50	1.65	1.75	1.90	2.00	2.35
Over $550 to $ 600	.50	.50	.60	.75	.90	1.00	1.10	1.25	1.40	1.50	1.60	1.60	1.60	1.75	1.85	2.00	2.10	2.55
Over $600 to $ 650	.50	.50	.60	.75	.90	1.00	1.10	1.25	1.40	1.50	1.60	1.60	1.60	1.75	1.85	2.00	2.20	2.55
Over $650 to $ 700	.50	.50	.60	.75	.90	1.00	1.10	1.25	1.40	1.50	1.60	1.70	1.70	1.85	1.95	2.10	2.30	2.70
Over $700 to $ 750	.50	.50	.60	.75	.90	1.00	1.10	1.25	1.40	1.50	1.60	1.70	1.75	1.90	2.00	2.20	2.40	2.70
Over $750 to $ 800	.50	.50	.60	.75	.90	1.00	1.10	1.25	1.40	1.50	1.60	1.75	1.80	2.00	2.10	2.30	2.50	2.85
Over $800 to $ 850	.50	.50	.60	.75	.90	1.00	1.10	1.25	1.40	1.50	1.60	1.75	1.90	2.10	2.15	2.40	2.60	2.90
Over $850 to $ 900	.50	.50	.60	.75	.90	1.00	1.10	1.25	1.40	1.50	1.60	1.75	2.00	2.25	2.25	2.50	2.75	3.15
Over $900 to $1000	.50	.50	.60	.75	.90	1.00	1.10	1.25	1.40	1.50	1.60	1.75	2.00	2.25	2.50	2.75	3.00	3.25

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SCALE U—Continued.

When Merchandise Rate per 100 pounds is	$3.50	$3.75	$4.00	$4.25	$4.50	$4.75	$5.00	$5.50	$6.00	$6.50	$7.00	$7.50	$8.00	$8.50	$9.00	$9.50	$10.00	$10.50
Amounts $15 and under	.25	.25	.25	.30	.30	.30	.30	.30	.30	.30	.30	.30	.30	.30	.30	.30	.30	.30
Over $ 15 to $ 25	.35	.35	.35	.35	.35	.35	.35	.35	.40	.40	.40	.40	.50	.50	.50	.50	.50	.50
Over $ 25 to $ 50	.60	.60	.60	.60	.60	.60	.60	.60	.65	.65	.65	.65	.75	.75	.75	.75	.75	.75
Over $ 50 to $ 75	.85	.85	.85	.90	.90	.90	.90	.90	.90	.95	.95	.95	1.00	1.00	1.00	1.00	1.00	1.00
Over $ 75 to $ 100	.95	1.00	1.00	1.05	1.05	1.05	1.05	1.05	1.05	1.10	1.15	1.25	1.30	1.30	1.30	1.30	1.30	1.30
Over $100 to $ 150	1.05	1.15	1.15	1.25	1.25	1.25	1.25	1.30	1.35	1.40	1.40	1.50	1.60	1.60	1.60	1.60	1.60	1.65
Over $150 to $ 200	1.30	1.40	1.40	1.45	1.45	1.55	1.55	1.65	1.65	1.80	1.80	1.80	1.90	2.10	2.10	2.15	2.15	2.15
Over $200 to $ 250	1.50	1.65	1.65	1.70	1.70	1.75	1.75	1.80	1.80	1.90	1.90	2.15	2.20	2.30	2.40	2.50	2.60	2.70
Over $250 to $ 300	1.75	1.90	1.90	2.00	2.00	2.00	2.00	2.10	2.10	2.20	2.20	2.45	2.50	2.60	2.70	2.80	2.90	3.00
Over $300 to $ 350	1.85	2.00	2.00	2.15	2.15	2.25	2.25	2.25	2.35	2.40	2.50	2.65	2.80	3.00	3.15	3.35	3.50	3.70
Over $350 to $ 400	1.90	2.15	2.15	2.35	2.35	2.40	2.40	2.50	2.60	2.65	2.80	3.00	3.20					
Over $400 to $ 450	2.10	2.25	2.25	2.50	2.50	2.65	2.65	2.75	2.85	2.95	3.15	3.40						
Over $450 to $ 500	2.25	2.50	2.50	2.75	2.75	2.90	2.90	3.00	3.10	3.25	3.50	3.75						
Over $500 to $ 550	2.35	2.50	2.50	2.75	2.75	2.90	2.90	3.15	3.30	3.60	3.85	4.15						
Over $550 to $ 600	2.65	2.75	2.75	2.90	2.90	3.15	3.15	3.55	3.65	3.90								
Over $600 to $ 650	2.65	2.75	2.75	2.90	2.90	3.15	3.25	3.60	3.90	4.25								
Over $650 to $ 700	2.80	2.95	3.05	3.20	3.30	3.45	3.55	3.85										
Over $700 to $ 750	2.80	2.95	3.05	3.20	3.40	3.60	3.75	4.15										
Over $750 to $ 800	2.95	3.10																
Over $800 to $ 850	3.00	3.20																
Over $850 to $ 900	3.25																	
Over $900 to $1000	3.50																	

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SCALE U—Continued.

When Merchandise Rate per 100 pounds is	$11.00	$11.50	$12.00	$12.50	$13.00	$13.50	$14.00	$14.50	$15.00	$15.50	$16.00	$16.50	$17.00	$17.50	$18.00	$18.50	$19.00	$20.00
Amounts $15 and under	.30	.30	.30	.30	.30	.30	.30	.35	.35	.35	.35	.35	.35	.35	.35	.40	.40	.40
Over $ 15 to $ 25	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
Over $ 25 to $ 50	.75	.75	.75	.80	.80	.80	.80	.80	.80	.80	.80	.85	.85	.90	.90	.95	.95	1.00
Over $ 50 to $ 75	1.05	1.05	1.05	1.10	1.15	1.20	1.20	1.20	1.20	1.20	1.20	1.25	1.30	1.35	1.35	1.40	1.45	1.50
Over $ 75 to $100	1.30	1.30	1.35	1.35	1.35	1.35	1.40	1.45	1.50	1.55	1.60	1.65	1.70	1.75	1.80	1.85	1.90	2.00
Over $100 to $150	1.70	1.85	1.95	1.95	1.95	2.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Over $150 to $200	2.20	2.30	2.40	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Over $200 to $250	2.75	2.85	3.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Over $250 to $300	3.30	3.45	3.60	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Over $300 to $350	3.85	4.05	4.20	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

(*a*) On amounts for which no graduated charge is shown in this Table, apply the rate per $1,000 to the actual amount, but in no case must the charge be less than last-named graduated charge in the proper column, or as shown for like amount in the preceding column.

(*b*) When the rate exceeds $20.00 per $1,000 apply the rate per $1,000 to the actual amount, but the charge must never be less than the graduated charge under the $20.00 rate.

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(Supersedes Schedule of Charges, Pages 193, 194, 195.)

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GRADUATED RATES FOR PACKAGES WEIGHING LESS THAN ONE HUNDRED POUNDS.

(When the rate between any two points is not given below, use the next higher rate for making price. See Rule 2)

When Merchandise rate per 100 lbs is	$0.40	$0.50	$0.60	$0.75	$0.90	$1.00	$1.10	$1.25	$1.40	$1.50	$1.60	$1.75
Packages not over	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25
Over 1 lb., not over	2 .25	2 .25	2 25	2 .30	2 .30	2 .30	2 .30	2 .30	2 .30	2 .30	2 .30	2 .30
Over 2 lbs., not over	3 .25	3 .25	3 .25	3 .30	3 .30	3 .30	3 .35	3 .35	3 .35	3 .35	3 .40	3 .40
Over 3 lbs., not over	4 .25	4 .25	4 .30	4 .30	4 .35	4 .35	4 .35	4 .35	4 .40	4 .40	4 .45	4 .45
Over 4 lbs., not over	5 .25	5 .25	5 .30	5 .35	5 .40	5 .40	5 .40	5 .40	5 .45	5 .45	5 .50	5 .50
Over 5 lbs., not over	6 .30	6 .30	6 .35	6 .35	6 .40	6 .40	6 .45	6 .45	6 .50	6 .50	6 .55	6 .55
Over 6 lbs., not over	7 .30	7 .30	7 .35	7 .35	7 .40	7 .40	7 .45	7 .45	7 .50	7 .50	7 .55	7 .55
Over 7 lbs., not over	8 .30	8 .30	8 .35	8 .40	8 .45	8 .45	8 .50	8 .50	8 .55	8 .55	8 .60	8 .60
Over 8 lbs., not over	9 .30	9 .30	9 .35	9 .40	9 .45	9 .45	9 .50	9 .50	9 .55	9 .55	9 .60	9 .60
Over 9 lbs., not over	10 .30	10 .30	10 .35	10 .40	10 .45	10 .45	10 .50	10 .50	10 .55	10 .55	10 .60	10 .60
Over 10 lbs., not over	11 .30	11 .30	11 .35	11 .40	11 .45	11 .45	11 .55	11 .55	11 .60	11 .60	11 .65	11 .65
Over 11 lbs., not over	12 .30	12 .30	12 .35	12 .40	12 .45	12 .45	12 .55	12 .55	12 .60	12 .60	12 .65	12 .65
Over 12 lbs., not over	13 .30	13 .30	13 .35	13 .40	13 .45	13 .45	13 .55	13 .55	13 .60	13 .60	13 .65	13 .65
Over 13 lbs., not over	14 .30	14 .30	14 .35	14 .40	14 .45	14 .45	14 .55	14 .55	14 .60	14 .60	14 .65	14 .65
Over 14 lbs., not over	15 .30	15 .30	15 .35	15 .40	15 .45	15 .45	15 .55	15 .55	15 .60	15 .60	15 .65	15 .65
Over 15 lbs., not over	16 .30	16 .30	16 .35	16 .40	16 .50	16 .50	16 .60	16 .60	16 .70	16 .70	16 .75	16 .75
Over 16 lbs., not over	17 .30	17 .30	17 .35	17 .40	17 .50	17 .50	17 .60	17 .60	17 .70	17 .70	17 .75	17 .75
Over 17 lbs., not over	18 .30	18 .30	18 .35	18 .40	18 .50	18 .50	18 .60	18 .60	18 .70	18 .70	18 .75	18 .75
Over 18 lbs., not over	19 .30	19 .30	19 .35	19 .40	19 .50	19 .50	19 .60	19 .60	19 .70	19 .70	19 .75	19 .75
Over 19 lbs., not over	20 .30	20 .30	20 .35	20 .40	20 .50	20 .50	20 .60	20 .60	20 .70	20 .70	20 .75	20 .75
Over 20 lbs., not over	21 .35	21 .35	21 .40	21 .45	21 .55	21 .55	21 .65	21 .65	21 .75	21 .75	21 .85	21 .85
Over 21 lbs., not over	22 .35	22 .35	22 .40	22 .45	22 .55	22 .55	22 .65	22 .65	22 .75	22 .75	22 .85	22 .85
Over 22 lbs., not over	23 .35	23 .35	23 .40	23 .45	23 .55	23 .55	23 .65	23 .65	23 .75	23 .75	23 .85	23 .85

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Over 23 lbs., not over	24	.35	24	.35	24	.40	24	.45	24	.55	24	.55	24	.65	24	.65	24	.75	24	.75	24	.85	24	.85
Over 24 lbs., not over	25	.35	25	.35	25	.40	25	.45	25	.55	25	.55	25	.65	25	.65	25	.75	25	.75	25	.85	25	.85
Over 25 lbs., not over	26	.35	26	.40	26	.45	26	.50	26	.60	26	.60	26	.70	26	.70	26	.80	26	.80	26	.90	26	.90
Over 26 lbs., not over	27	.35	27	.40	27	.45	27	.50	27	.60	27	.60	27	.70	27	.70	27	.80	27	.80	27	.90	27	.90
Over 27 lbs., not over	28	.35	28	.40	28	.45	28	.50	28	.60	28	.60	28	.70	28	.70	28	.80	28	.80	28	.90	28	.90
Over 28 lbs., not over	29	.35	29	.40	29	.45	29	.50	29	.60	29	.60	29	.70	29	.70	29	.80	29	.80	29	.90	29	.90
Over 29 lbs., not over	30	.35	30	.40	30	.45	30	.50	30	.60	30	.60	30	.70	30	.70	30	.80	30	.80	30	.90	30	.90
Over 30 lbs., not over	31	.40	31	.40	31	.45	31	.50	31	.65	31	.65	31	.75	31	.75	31	.85	31	.85	31	1.00	31	1.00
Over 31 lbs., not over	32	.40	32	.40	32	.45	32	.50	32	.65	32	.65	32	.75	32	.75	32	.85	32	.85	32	1.00	32	1.00
Over 32 lbs., not over	33	.40	33	.40	33	.45	33	.50	33	.65	33	.65	33	.75	33	.75	33	.85	33	.85	33	1.00	33	1.00
Over 33 lbs., not over	34	.40	34	.40	34	.45	34	.50	34	.65	34	.65	34	.75	34	.75	34	.85	34	.85	34	1.00	34	1.00
Over 34 lbs., not over	35	.40	35	.40	35	.45	35	.50	35	.65	35	.65	35	.75	35	.75	35	.85	35	.85	35	1.00	35	1.00
Over 35 lbs., not over	36	.40	36	.40	36	.50	36	.55	36	.70	36	.70	36	.80	36	.80	36	.90	36	.90	36	1.00	36	1.00
Over 36 lbs., not over	37	.40	37	.40	37	.50	37	.55	37	.70	37	.70	37	.80	37	.80	37	.90	37	.90	37	1.00	37	1.00
Over 37 lbs., not over	38	.40	38	.40	38	.50	38	.55	38	.70	38	.70	38	.80	38	.80	38	.90	38	.90	38	1.00	38	1.00
Over 38 lbs., not over	39	.40	39	.40	39	.50	39	.55	39	.70	39	.70	39	.80	39	.80	39	.90	39	.90	39	1.00	39	1.00
Over 39 lbs., not over	40	.40	40	.40	40	.50	40	.55	40	.70	40	.70	40	.80	40	.80	40	.90	40	.90	40	1.00	40	1.00
Over 40 lbs., not over	41	.40	41	.40	41	.50	41	.60	41	.75	41	.75	41	.90	41	.90	41	1.00	41	1.00	41	1.00	41	1.00
Over 41 lbs., not over	42	.40	42	.40	42	.50	42	.60	42	.75	42	.75	42	.90	42	.90	42	1.00	42	1.00	42	1.00	42	1.00
Over 42 lbs., not over	43	.40	43	.40	43	.50	43	.60	43	.75	43	.75	43	.90	43	.90	43	1.00	43	1.00	43	1.00	43	1.00
Over 43 lbs., not over	44	.40	44	.40	44	.50	44	.60	44	.75	44	.75	44	.90	44	.90	44	1.00	44	1.00	44	1.00	44	1.00
Over 44 lbs., not over	45	.40	45	.40	45	.50	45	.60	45	.75	45	.75	45	.90	45	.90	45	1.00	45	1.00	45	1.00	45	1.00
Over 45 lbs., not over	46	.40	46	.45	46	.55	46	.60	46	.80	46	.80	46	1.00	46	1.00	46	1.00	46	1.00	46	1.00	46	1.00
Over 46 lbs., not over	47	.40	47	.45	47	.55	47	.60	47	.80	47	.80	47	1.00	47	1.00	47	1.00	47	1.00	47	1.00	47	1.00
Over 47 lbs., not over	48	.40	48	.45	48	.55	48	.60	48	.80	48	.80	48	1.00	48	1.00	48	1.00	48	1.00	48	1.00	48	1.00
Over 48 lbs., not over	49	.40	49	.45	49	.55	49	.60	49	.80	49	.80	49	1.00	49	1.00	49	1.00	49	1.00	49	1.00	49	1.00
Over 49 lbs., not over	50	.40	50	.45	50	.55	50	.60	50	.80	50	.80	50	1.00	50	1.00	50	1.00	50	1.00	50	1.00	50	1.00

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GRADUATED RATES FOR PACKAGES WEIGHING LESS THAN ONE HUNDRED POUNDS—Continued.

When Merchandise rate per 100 lbs. is	$0.40	$0.50	$0.60	$0.75	$0.90	$1.00	$1.10	$1.25	$1.40	$1.50	$1.60	$1.75
Over 50 lbs., not over	51 $ .40	51 $ .50	51 $ .60	51 $ .65	51 $ .85	51 $ .85	51 $1.00	51 $1.00	51 $1.02	51 $1.02	51 $1.02	51 $1.02
Over 51 lbs., not over	52 .40	52 .50	52 .60	52 .65	52 .85	52 .85	52 1.00	52 1.00	52 1.04	52 1.04	52 1.04	52 1.04
Over 52 lbs., not over	53 .40	53 .50	53 .60	53 .65	53 .85	53 .85	53 1.00	53 1.00	53 1.06	53 1.06	53 1.06	53 1.06
Over 53 lbs., not over	54 .40	54 .50	54 .60	54 .65	54 .85	54 .85	54 1.00	54 1.00	54 1.08	54 1.08	54 1.08	54 1.08
Over 54 lbs., not over	55 .40	55 .50	55 .60	55 .65	55 .85	55 .85	55 1.00	55 1.00	55 1.10	55 1.10	55 1.10	55 1.10
Over 55 lbs., not over	56 .40	56 .50	56 .60	56 .70	56 .90	56 .90	56 1.10	56 1.10	56 1.12	56 1.12	56 1.12	56 1.12
Over 56 lbs., not over	57 .40	57 .50	57 .60	57 .70	57 .90	57 .90	57 1.10	57 1.10	57 1.14	57 1.14	57 1.14	57 1.14
Over 57 lbs., not over	58 .40	58 .50	58 .60	58 .70	58 .90	58 .90	58 1.10	58 1.10	58 1.16	58 1.16	58 1.16	58 1.16
Over 58 lbs., not over	59 .40	59 .50	59 .60	59 .70	59 .90	59 .90	59 1.10	59 1.10	59 1.18	59 1.18	59 1.18	59 1.18
Over 59 lbs., not over	60 .40	60 .50	60 .60	60 .70	60 .90	60 .90	60 1.10	60 1.10	60 1.20	60 1.20	60 1.20	60 1.20
Over 60 lbs., not over	61 .40	61 .50	61 .60	61 .75	61 .90	61 .90	61 1.10	61 1.15	61 1.22	61 1.22	61 1.22	61 1.22
Over 61 lbs., not over	62 .40	62 .50	62 .60	62 .75	62 .90	62 .90	62 1.10	62 1.15	62 1.24	62 1.24	62 1.24	62 1.24
Over 62 lbs., not over	63 .40	63 .50	63 .60	63 .75	63 .90	63 .90	63 1.10	63 1.15	63 1.26	63 1.26	63 1.26	63 1.26
Over 63 lbs., not over	64 .40	64 .50	64 .60	64 .75	64 .90	64 .90	64 1.10	64 1.15	64 1.28	64 1.28	64 1.28	64 1.28
Over 64 lbs., not over	65 .40	65 .50	65 .60	65 .75	65 .90	65 .90	65 1.10	65 1.15	65 1.30	65 1.30	65 1.30	65 1.30
Over 65 lbs., not over	66 .40	66 .50	66 .60	66 .75	66 .90	66 1.00	66 1.10	66 1.25	66 1.32	66 1.32	66 1.32	66 1.32
Over 66 lbs., not over	67 .40	67 .50	67 .60	67 .75	67 .90	67 1.00	67 1.10	67 1.25	67 1.34	67 1.34	67 1.34	67 1.34
Over 67 lbs., not over	68 .40	68 .50	68 .60	68 .75	68 .90	68 1.00	68 1.10	68 1.25	68 1.36	68 1.36	68 1.36	68 1.36
Over 68 lbs., not over	69 .40	69 .50	69 .60	69 .75	69 .90	69 1.00	69 1.10	69 1.25	69 1.38	69 1.38	69 1.38	69 1.38
Over 69 lbs., not over	70 .40	70 .50	70 .60	70 .75	70 .90	70 1.00	70 1.10	70 1.25	70 1.40	70 1.40	70 1.40	70 1.40
Over 70 lbs., not over	71 .40	71 .50	71 .60	71 .75	71 .90	71 1.00	71 1.10	71 1.25	71 1.40	71 1.42	71 1.42	71 1.42
Over 71 lbs., not over	72 .40	72 .50	72 .60	72 .75	72 .90	72 1.00	72 1.10	72 1.25	72 1.40	72 1.44	72 1.44	72 1.44
Over 72 lbs., not over	73 .40	73 .50	73 .60	73 .75	73 .90	73 1.00	73 1.10	73 1.25	73 1.40	73 1.46	73 1.46	73 1.46

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Over 73 lbs., not over	74	.40	74	.50	74	.60	74	.75	74	.90	74	1.00	74	1.10	74	1.25	74	1.40	74	1.48	74	1.48	74	1.48
Over 74 lbs., not over	75	.40	75	.50	75	.60	75	.75	75	.90	75	1.00	75	1.10	75	1.25	75	1.40	75	1.50	75	1.50	75	1.50
Over 75 lbs., not over	76	.40	76	.50	76	.60	76	.75	76	.90	76	1.00	76	1.10	76	1.25	76	1.40	76	1.50	76	1.52	76	1.52
Over 76 lbs., not over	77	.40	77	.50	77	.60	77	.75	77	.90	77	1.00	77	1.10	77	1.25	77	1.40	77	1.50	77	1.54	77	1.54
Over 77 lbs., not over	78	.40	78	.50	78	.60	78	.75	78	.90	78	1.00	78	1.10	78	1.25	78	1.40	78	1.50	78	1.56	78	1.56
Over 78 lbs., not over	79	.40	79	.50	79	.60	79	.75	79	.90	79	1.00	79	1.10	79	1.25	79	1.40	79	1.50	79	1.58	79	1.58
Over 79 lbs., not over	80	.40	80	.50	80	.60	80	.75	80	.90	80	1.00	80	1.10	80	1.25	80	1.40	80	1.50	80	1.60	80	1.60
Over 80 lbs., not over	81	.40	81	.50	81	.60	81	.75	81	.90	81	1.00	81	1.10	81	1.25	81	1.40	81	1.50	81	1.60	81	1.62
Over 81 lbs., not over	82	.40	82	.50	82	.60	82	.75	82	.90	82	1.00	82	1.10	82	1.25	82	1.40	82	1.50	82	1.60	82	1.64
Over 82 lbs., not over	83	.40	83	.50	83	.60	83	.75	83	.90	83	1.00	83	1.10	83	1.25	83	1.40	83	1.50	83	1.60	83	1.66
Over 83 lbs., not over	84	.40	84	.50	84	.60	84	.75	84	.90	84	1.00	84	1.10	84	1.25	84	1.40	84	1.50	84	1.60	84	1.68
Over 84 lbs., not over	85	.40	85	.50	85	.60	85	.75	85	.90	85	1.00	85	1.10	85	1.25	85	1.40	85	1.50	85	1.60	85	1.70
Over 85 lbs., not over	86	.40	86	.50	86	.60	86	.75	86	.90	86	1.00	86	1.10	86	1.25	86	1.40	86	1.50	86	1.60	86	1.72
Over 86 lbs., not over	87	.40	87	.50	87	.60	87	.75	87	.90	87	1.00	87	1.10	87	1.25	87	1.40	87	1.50	87	1.60	87	1.74
Over 87 lbs., not over	88	.40	88	.50	88	.60	88	.75	88	.90	88	1.00	88	1.10	88	1.25	88	1.40	88	1.50	88	1.60	88	1.75
Over 88 lbs., not over	89	.40	89	.50	89	.60	89	.75	89	.90	89	1.00	89	1.10	89	1.25	89	1.40	89	1.50	89	1.60	89	1.75
Over 89 lbs., not over	90	.40	90	.50	90	.60	90	.75	90	.90	90	1.00	90	1.10	90	1.25	90	1.40	90	1.50	90	1.60	90	1.75
Over 90 lbs., not over	91	.40	91	.50	91	.60	91	.75	91	.90	91	1.00	91	1.10	91	1.25	91	1.40	91	1.50	91	1.60	91	1.75
Over 91 lbs., not over	92	.40	92	.50	92	.60	92	.75	92	.90	92	1.00	92	1.10	92	1.25	92	1.40	92	1.50	92	1.60	92	1.75
Over 92 lbs., not over	93	.40	93	.50	93	.60	93	.75	93	.90	93	1.00	93	1.10	93	1.25	93	1.40	93	1.50	93	1.60	93	1.75
Over 93 lbs., not over	94	.40	94	.50	94	.60	94	.75	94	.90	94	1.00	94	1.10	94	1.25	94	1.40	94	1.50	94	1.60	94	1.75
Over 94 lbs., not over	95	.40	95	.50	95	.60	95	.75	95	.90	95	1.00	95	1.10	95	1.25	95	1.40	95	1.50	95	1.60	95	1.75
Over 95 lbs., not over	96	.40	96	.50	96	.60	96	.75	96	.90	96	1.00	96	1.10	96	1.25	96	1.40	96	1.50	96	1.60	96	1.75
Over 96 lbs., not over	97	.40	97	.50	97	.60	97	.75	97	.90	97	1.00	97	1.10	97	1.25	97	1.40	97	1.50	97	1.60	97	1.75
Over 97 lbs., not over	98	.40	98	.50	98	.60	98	.75	98	.90	98	1.00	98	1.10	98	1.25	98	1.40	98	1.50	98	1.60	98	1.75
Over 98 lbs., not over	99	.40	99	.50	99	.60	99	.75	99	.90	99	1.00	99	1.10	99	1.25	99	1.40	99	1.50	99	1.60	99	1.75
Over 99 lbs., not over	100	.40	100	.50	100	.60	100	.75	100	.90	100	1.00	100	1.10	100	1.25	100	1.40	100	1.50	100	1.60	100	1.75

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GRADUATED RATES FOR PACKAGES WEIGHING LESS THAN ONE HUNDRED POUNDS—Continued.

When Merchandise rate per 100 lbs. is	$2.00	$2.25	$2.50	$2.75	$3.00	$3.25	$3.50	$3.75	$4.00	$4.25	$4.50	$4.75
Packages not over	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .25	1 $ .30	1 $ .30	1 $ .30
Over 1 lb., not over	2 .35	2 .35	2 .35	2 .35	2 .35	2 .35	2 .35	2 .35	2 .35	2 .35	2 .35	2 .35
Over 2 lbs., not over	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45
Over 3 lbs., not over	4 .50	4 .55	4 .55	4 .60	4 .60	4 .60	4 .60	4 .60	4 .60	4 .60	4 .60	4 .60
Over 4 lbs., not over	5 .55	5 .60	5 .60	5 .65	5 .65	5 .70	5 .70	5 .70	5 .70	5 .75	5 .75	5 .75
Over 5 lbs., not over	6 .60	6 .70	6 .70	6 .75	6 .75	6 .80	6 .80	6 .85	6 .85	6 .90	6 .90	6 .90
Over 6 lbs., not over	7 .60	7 .70	7 .70	7 .75	7 .75	7 .80	7 .80	7 .85	7 .85	7 .90	7 .90	7 .90
Over 7 lbs., and over	8 .70	8 .75	8 .75	8 .80	8 .80	8 .90	8 .90	8 1.00	8 1.00	8 1.00	8 1.00	8 1.10
Over 8 lbs., not over	9 .70	9 .75	9 .75	9 .80	9 .80	9 .90	9 .90	9 1.00	9 1.00	9 1.00	9 1.00	9 1.10
Over 9 lbs., not over	10 .70	10 .75	10 .75	10 .80	10 .80	10 .90	10 .90	10 1.00	10 1.00	10 1.00	10 1.00	10 1.10
Over 10 lbs., not over	11 .75	11 .85	11 .85	11 .90	11 .90	11 1.00	11 1.00	11 1.10	11 1.10	11 1.15	11 1.15	11 1.25
Over 11 lbs., not over	12 .75	12 .85	12 .85	12 .90	12 .90	12 1.00	12 1.00	12 1.10	12 1.10	12 1.15	12 1.15	12 1.25
Over 12 lbs., not over	13 .75	13 .85	13 .85	13 .90	13 .90	13 1.00	13 1.00	13 1.10	13 1.10	13 1.15	13 1.15	13 1.25
Over 13 lbs., not over	14 .75	14 .85	14 .85	14 .90	14 .90	14 1.00	14 1.00	14 1.10	14 1.10	14 1.15	14 1.15	14 1.25
Over 14 lbs., not over	15 .75	15 .85	15 .85	15 .90	15 .90	15 1.00	15 1.00	15 1.10	15 1.10	15 1.15	15 1.15	15 1.25
Over 15 lbs., not over	16 .85	16 1.00	16 1.00	16 1.10	16 1.10	16 1.20	16 1.20	16 1.25	16 1.25	16 1.30	16 1.30	16 1.40
Over 16 lbs., not over	17 .85	17 1.00	17 1.00	17 1.10	17 1.10	17 1.20	17 1.20	17 1.25	17 1.25	17 1.30	17 1.30	17 1.40
Over 17 lbs., not over	18 .85	18 1.00	18 1.00	18 1.10	18 1.10	18 1.20	18 1.20	18 1.25	18 1.25	18 1.30	18 1.30	18 1.40
Over 18 lbs., not over	19 .85	19 1.00	19 1.00	19 1.10	19 1.10	19 1.20	19 1.20	19 1.25	19 1.25	19 1.30	19 1.30	19 1.40
Over 19 lbs., not over	20 .85	20 1.00	20 1.00	20 1.10	20 1.10	20 1.20	20 1.20	20 1.25	20 1.25	20 1.30	20 1.30	20 1.40
Over 20 lbs., not over	21 1.00	21 1.10	21 1.10	21 1.20	21 1.20	21 1.30	21 1.30	21 1.40	21 1.40	21 1.50	21 1.50	21 1.60
Over 21 lbs., not over	22 1.00	22 1.10	22 1.10	22 1.20	22 1.20	22 1.30	22 1.30	22 1.40	22 1.40	22 1.50	22 1.50	22 1.60
Over 22 lbs., not over	23 1.00	23 1.10	23 1.10	23 1.20	23 1.20	23 1.30	23 1.30	23 1.40	23 1.40	23 1.50	23 1.50	23 1.60

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Over 23 lbs., not over	24	1.00	24	1.10	24	1.10	24	1.20	24	1.20	24	1.30	24	1.30	24	1.40	24	1.40	24	1.50	24	1.50	24	1.60
Over 24 lbs., not over	25	1.00	25	1.10	25	1.10	25	1.20	25	1.20	25	1.30	25	1.30	25	1.40	25	1.40	25	1.50	25	1.50	25	1.60
Over 25 lbs., not over	26	1.00	26	1.13	26	1.15	26	1.30	26	1.30	26	1.50	26	1.50	26	1.60	26	1.60	26	1.70	26	1.70	26	1.75
Over 26 lbs., not over	27	1.00	27	1.13	27	1.15	27	1.30	27	1.30	27	1.50	27	1.50	27	1.60	27	1.60	27	1.70	27	1.70	27	1.75
Over 27 lbs. not over	28	1.00	28	1.13	28	1.15	28	1.30	28	1.30	28	1.50	28	1.50	28	1.60	28	1.60	28	1.70	28	1.70	28	1.75
Over 29 lbs., not over	29	1.00	29	1.13	29	1.15	29	1.30	29	1.30	29	1.50	29	1.50	29	1.60	29	1.60	29	1.70	29	1.70	29	1.75
Over 29 lbs., not over	30	1.00	30	1.13	30	1.15	30	1.30	30	1.30	30	1.50	30	1.50	30	1.60	30	1.60	30	1.70	30	1.70	30	1.75
Over 30 lbs., not over	31	1.00	31	1.13	31	1.25	31	1.38	31	1.40	31	1.60	31	1.60	31	1.70	31	1.70	31	1.90	31	1.90	31	2.00
Over 31 lbs., not over	32	1.00	32	1.13	32	1.25	32	1.38	32	1.40	32	1.60	32	1.60	32	1.70	32	1.70	32	1.90	32	1.90	32	2.00
Over 32 lbs., not over	33	1.00	33	1.13	33	1.25	33	1.38	33	1.40	33	1.60	33	1.60	33	1.70	33	1.70	33	1.90	33	1.90	33	2.00
Over 33 lbs., not over	34	1.00	34	1.13	34	1.25	34	1.38	34	1.40	34	1.60	34	1.60	34	1.70	34	1.70	34	1.90	34	1.90	34	2.00
Over 34 lbs., not over	35	1.00	35	1.13	35	1.25	35	1.38	35	1.40	35	1.60	35	1.60	35	1.70	35	1.70	35	1.90	35	1.90	35	2.00
Over 35 lbs., not over	36	1.00	3	1.13	36	1.25	36	1.38	36	1.50	36	1.63	36	1.75	36	1.85	36	1.85	36	2.00	36	2.00	36	2.25
Over 36 lbs., not over	37	1.00	37	1.13	37	1.25	37	1.38	37	1.50	37	1.63	37	1.75	37	1.85	37	1.85	37	2.00	37	2.00	37	2.25
Over 37 lbs., not over	38	1.00	38	1.13	38	1.25	38	1.38	38	1.50	38	1.63	38	1.75	38	1.85	38	1.85	38	2.00	38	2.00	38	2.25
Over 38 lbs., not over	39	1.00	39	1.13	39	1.25	39	1.38	39	1.50	39	1.63	39	1.75	39	1.85	39	1.85	39	2.00	39	2.00	39	2.25
Over 39 lbs., not over	40	1.00	40	1.13	40	1.25	40	1.38	40	1.50	40	1.63	40	1.75	40	1.85	40	1.85	40	2.00	40	2.00	40	2.25
Over 40 lbs., not over	41	1.00	41	1.13	41	1.25	41	1.38	41	1.50	41	1.63	41	1.75	41	1.88	41	2.00	41	2.13	41	2.25	41	2.38
Over 41 lbs., not over	42	1.00	42	1.13	42	1.25	42	1.38	42	1.50	42	1.63	42	1.75	42	1.88	42	2.00	42	2.13	42	2.25	42	2.38
Over 42 lbs., not over	43	1.00	43	1.13	43	1.25	43	1.38	43	1.50	43	1.63	43	1.75	43	1.88	43	2.00	43	2.13	43	2.25	43	2.38
Over 43 lbs., and over	44	1.00	44	1.13	44	1.25	44	1.38	44	1.50	44	1.63	44	1.75	44	1.88	44	2.00	44	2.13	44	2.25	44	2.38
Over 44 lbs., not over	45	1.00	45	1.13	45	1.25	45	1.38	45	1.50	45	1.63	45	1.75	45	1.88	45	2.00	45	2.13	45	2.25	45	2.38
Over 45 lbs., not over	46	1.00	46	1.13	46	1.25	46	1.38	46	1.50	46	1.63	46	1.75	46	1.88	46	2.00	46	2.13	46	2.25	46	2.38
Over 46 lbs., not over	47	1.00	47	1.13	47	1.25	47	1.38	47	1.50	47	1.63	47	1.75	47	1.88	47	2.00	47	2.13	47	2.25	47	2.38
Over 47 lbs., not over	48	1.00	48	1.13	48	1.25	48	1.38	48	1.50	48	1.63	48	1.75	48	1.88	48	2.00	48	2.13	48	2.25	48	2.38
Over 48 lbs., not over	49	1.00	49	1.13	49	1.25	49	1.38	49	1.50	49	1.63	49	1.75	49	1.88	49	2.00	49	2.13	49	2.25	49	2.38
Over 49 lbs., not over	50	1.00	50	1.13	50	1.25	50	1.38	50	1.50	50	1.63	50	1.75	50	1.88	50	2.00	50	2.13	50	2.25	50	2.38

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GRADUATED RATES FOR PACKAGES WEIGHING LESS THAN ONE HUNDRED POUNDS—Continued.

When Merchandise rate per 100 lbs. is	$5.00	$5.50	$6.00	$6.50	$7.00	$7.50	$8.00	$8.50	$9.00	$9.50	$10.00	$10.50	$11.00	$11.50	$12.00
Packages not over	1 $ .30	1 $ .30	1 $ .30	1 $ .30	1 $ .30	1 $ .30	1 $ .30	1 $ .30	1 $ .30	1 $ .30	1 $ .30	1 $ .30	1 $ .30	1 $ .30	1 $ .30
Over 1 lb., not over	2 .35	2 .35	2 .35	2 .35	2 .35	2 .35	2 .35	2 .35	2 .35	.35	2 .35	2 .35	2 .35	2 .35	2 .35
Over 2 lbs., not over	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45	3 .45
Over 3 lbs., not over	4 .60	4 .60	4 .60	4 .60	4 .60	4 .60	4 .60	4 .60	4 .60	4 .60	4 .60	4 .60	4 .60	4 .60	4 .60
Over 4 lbs., not over	5 .75	5 .75	5 .75	5 .80	5 .80	5 .80	5 .80	5 .80	5 .80	5 .80	5 .80	5 .80	5 .80	5 .80	5 .80
Over 5 lbs., not over	6 .90	6 .90	6 .90	6 .90	6 .90	6 .90	6 .90	6 .90	6 .90	6 .90	6 .90	6 .90	6 .90	6 .90	6 .90
Over 6 lbs., not over	7 1.00	7 1.00	7 1.00	7 1.00	7 1.00	7 1.00	7 1.00	7 1.00	7 1.00	7 1.00	7 1.00	7 1.00	7 1.00	7 1.00	7 1.00
Over 7 lbs., not over	8 1.10	8 1.15	8 1.15	8 1.20	8 1.20	8 1.20	8 1.20	8 1.20	8 1.20	8 1.20	8 1.20	8 1.20	8 1.20	8 1.20	8 1.20
Over 8 lbs., not over	9 1.10	9 1.15	9 1.15	9 1.20	9 1.20	9 1.25	9 1.25	9 1.35	9 1.35	9 1.35	9 1.35	9 1.35	9 1.35	9 1.35	9 1.35
Over 9 lbs., not over	10 1.10	10 1.15	10 1.15	10 1.20	10 1.20	10 1.25	10 1.25	10 1.35	10 1.35	10 1.40	10 1.40	10 1.40	10 1.40	10 1.40	10 1.40
Over 10 lbs., not over	11 1.25	11 1.35	11 1.35	11 1.50	11 1.50	11 1.50	11 1.50	11 1.60	11 1.60	11 1.60	11 1.60	11 1.60	11 1.60	11 1.60	11 1.60
Over 11 lbs., not over	12 1.25	12 1.35	12 1.35	12 1.50	12 1.50	12 1.50	12 1.50	12 1.70	12 1.70	12 1.75	12 1.75	12 1.75	12 1.75	12 1.75	12 1.75
Over 12 lbs., not over	13 1.25	13 1.35	13 1.35	13 1.50	13 1.50	13 1.50	13 1.50	13 1.75	13 1.75	13 1.85	13 1.85	13 1.85	13 1.85	13 1.85	13 1.85
Over 13 lbs., not over	14 1.25	14 1.35	14 1.35	14 1.50	14 1.50	14 1.50	14 1.50	14 1.75	14 1.75	14 2.00	14 2.00	14 2.00	14 2.00	14 2.00	14 2.00
Over 14 lbs., not over	15 1.25	15 1.35	15 1.35	15 1.50	15 1.50	15 1.60	15 1.60	15 1.75	15 1.75	15 2.00	15 2.00	15 2.00	15 2.00	15 2.15	15 2.15
Over 15 lbs., not over	16 1.40	16 1.65	16 1.65	16 1.75	16 1.75	16 1.85	16 1.85	16 2.00	16 2.00	16 2.25	16 2.25	16 2.25	16 2.25	16 2.30	16 2.30
Over 16 lbs., not over	17 1.40	17 1.65	17 1.65	17 1.75	17 1.75	17 1.95	17 1.95	17 2.00	17 2.00	17 2.30	17 2.35	17 2.35	17 2.35	17 2.40	17 2.40
Over 17 lbs., not over	18 1.40	18 1.65	18 1.65	18 1.75	18 1.75	18 2.00	18 2.00	18 2.00	18 2.00	18 2.30	18 2.45	18 2.45	18 2.45	18 2.60	18 2.60
Over 18 lbs., not over	19 1.40	19 1.65	19 1.65	19 1.75	19 1.75	19 2.00	19 2.00	19 2.00	19 2.00	19 2.30	19 2.50	19 2.50	19 2.50	19 2.75	19 2.75
Over 19 lbs., not over	20 1.40	20 1.65	20 1.65	20 1.75	20 1.75	20 2.00	20 2.00	20 2.00	20 2.00	20 2.30	20 2.50	20 2.50	20 2.50	20 2.75	20 2.75
Over 20 lbs., not over	21 1.60	21 1.85	21 1.85	21 2.00	21 2.00	21 2.25	21 2.25	21 2.25	21 2.25	21 2.60	21 2.75	21 2.75	21 2.75	21 3.00	21 3.00
Over 21 lbs., not over	22 1.60	22 1.85	22 1.85	22 2.00	22 2.00	22 2.25	22 2.25	22 2.35	22 2.35	22 2.70	22 2.85	22 2.85	22 2.85	22 3.10	22 3.10
Over 22 lbs., not over	23 1.60	23 1.85	23 1.85	23 2.00	23 2.00	23 2.25	23 2.25	23 2.45	23 2.45	23 2.80	23 2.95	23 2.95	23 2.95	23 3.20	23 3.20

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Over 23 lbs., not over	24	1.60 24	1.85 24	1.85 24	2.00 24	2.00 24	2.25 24	2.25 24	2.50 24	2.50 24	2.85 24	3.00 24	3.00 24	3.10 24	3.35 24	3.35
Over 24 lbs., not over	25	1.60 25	1.85 25	1.85 25	2.00 25	2.00 25	2.25 25	2.25 25	2.50 25	2.50 25	2.85 25	3.00 25	3.25 25	3.25 25	3.50 25	3.50
Over 25 lbs., not over	26	1.75 26	2.10 26	2.10 26	2.25 26	2.25 26	2.50 26	2.50 26	2.75 26	2.75 26	3.15 26	3.25 26	3.40 26	3.40 26	3.65 26	3.65
Over 26 lbs., not over	27	1.75 27	2.10 27	2.10 27	2.35 27	2.35 27	2.60 27	2.60 27	2.85 27	2.85 27	3.25 27	3.25 27	3.50 27	3.50 27	3.75 27	3.75
Over 27 lbs., not over	28	1.75 28	2.10 28	2.10 28	2.45 28	2.45 28	2.70 28	2.70 28	2.95 28	2.95 28	3.25 28	3.25 28	3.65 28	3.70 28	3.95 28	3.95
Over 28 lbs., not over	29	1.75 29	2.10 29	2.10 29	2.50 29	2.50 29	2.75 29	2.75 29	3.00 29	3.00 29	3.25 29	3.25 29	3.65 29	3.75 29	4.00 29	4.00
Over 29 lbs., not over	30	1.75 30	2.10 30	2.10 30	2.50 30	2.50 30	2.75 30	2.75 30	3.00 30	3.00 30	3.25 30	3.25 30	3.65 30	3.75 30	4.00 30	4.00
Over 30 lbs., not over	31	2.00 31	2.40 31	2.40 31	2.75 31	2.75 31	3.00 31	3.00 31	3.25 31	3.25 31	3.50 31	3.50 31	3.90 31	4.00 31	4.25 31	4.25
Over 31 lbs., not over	32	2.00 32	2.40 32	2.45 32	2.75 32	2.75 32	3.10 32	3.10 32	3.35 32	3.35 32	3.60 32	3.60 32	4.00 32	4.10 32	4.35 32	4.35
Over 32 lbs., not over	33	2.00 33	2.40 33	2.50 33	2.75 33	2.75 33	3.15 33	3.20 33	3.45 33	3.45 33	3.70 33	3.70 33	4.10 33	4.20 33	4.45 33	4.45
Over 33 lbs., not over	34	2.00 34	2.40 34	2.50 34	2.75 34	2.75 34	3.15 34	3.25 34	3.50 34	3.50 34	3.75 34	3.75 34	4.15 34	4.25 34	4.60 34	4.60
Over 34 lbs., not over	35	2.00 35	2.40 35	2.50 35	2.75 35	2.75 35	3.15 35	3.25 35	3.50 35	3.50 35	3.75 35	3.75 35	4.15 35	4.25 35	4.65 35	4.75
Over 35 lbs., not over	36	2.25 36	2.65 36	2.75 36	3.00 36	3.00 36	3.40 36	3.50 36	3.75 36	3.75 36	4.00 36	4.00 36	4.40 36	4.50 36	4.90 36	4.90
Over 36 lbs., not over	37	2.25 37	2.65 37	2.75 37	3.00 37	3.10 37	3.50 37	3.50 37	3.75 37	3.75 37	4.10 37	4.10 37	4.50 37	4.60 37	5.00 37	5.00
Over 37 lbs., not over	38	2.25 38	2.65 38	2.75 38	3.15 38	3.20 38	3.50 38	3.50 38	3.75 38	3.75 38	4.15 38	4.20 38	4.60 38	4.70 38	5.10 38	5.20
Over 38 lbs., not over	39	2.25 39	2.65 39	2.75 39	3.15 39	3.25 39	3.50 39	3.50 39	3.75 39	3.75 39	4.15 39	4.25 39	4.65 39	4.75 39	5.15 39	5.25
Over 39 lbs., and over	40	2.25 40	2.65 40	2.75 40	3.15 40	3.25 40	3.50 40	3.50 40	3.75 40	3.75 40	4.15 40	4.25 40	4.65 40	4.75 40	5.15 40	5.25
Over 40 lbs., not over	41	2.50 41	2.75 41	3.00 41	3.25 41	3.50 41	3.75 41	3.75 41	4.05 41	4.05 41	4.45 41	4.50 41	4.90 41	5.00 41	5.40 41	5.50
Over 41 lbs., not over	42	2.50 42	2.75 42	3.00 42	3.25 42	3.50 42	3.75 42	3.85 42	4.10 42	4.10 42	4.50 42	4.60 42	5.00 42	5.10 42	5.50 42	5.60
Over 42 lbs., not over	43	2.50 43	2.75 43	3.00 43	3.25 43	3.50 43	3.75 43	3.95 43	4.20 43	4.20 43	4.60 43	4.70 43	5.10 43	5.20 43	5.60 43	5.70
Over 43 lbs., not over	44	2.50 44	2.75 44	3.00 44	3.25 44	3.50 44	3.75 44	4.00 44	4.25 44	4.35 44	4.75 44	4.75 44	5.15 44	5.25 44	5.65 44	5.75
Over 44 lbs., not over	45	2.50 45	2.75 45	3.00 45	3.25 45	3.50 45	3.75 45	4.00 45	4.25 45	4.50 45	4.75 45	4.75 45	5.15 45	5.25 45	5.65 45	5.75
Over 45 lbs., not over	46	2.50 46	2.75 46	3.00 46	3.25 46	3.50 46	3.75 46	4.00 46	4.25 46	4.50 46	4.75 46	5.00 46	5.25 46	5.50 46	5.75 46	6.00
Over 46 lbs., not over	47	2.50 47	2.75 47	3.00 47	3.25 47	3.50 47	3.75 47	4.00 47	4.25 47	4.50 47	4.75 47	5.00 47	5.25 47	5.50 47	5.75 47	6.00
Over 47 lbs., not over	48	2.50 48	2.75 48	3.00 48	3.25 48	3.50 48	3.75 48	4.00 48	4.25 48	4.50 48	4.75 48	5.00 48	5.25 48	5.50 48	5.75 48	6.00
Over 48 lbs., not over	49	2.50 49	2.75 49	3.00 49	3.25 49	3.50 49	3.75 49	4.00 49	4.25 49	4.50 49	4.75 49	5.00 49	5.25 49	5.50 49	5.75 49	5.00
Over 49 lbs., not over	50	2.50 50	2.75 50	3.00 50	3.25 50	3.50 50	3.75 50	4.00 50	4.25 50	4.50 50	4.75 50	5.00 50	5.25 50	5.50 50	5.75 50	6.00

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GRADUATED RATES IN CENTS FOR PACKAGES WEIGHING LESS THAN ONE HUNDRED POUNDS—Continued.

When Merchandise rate per 100 lbs. is	$12.50	$13.00	$13.50	$14.00	$14.50	$15.00	$15.50	$16.00	$16.50	$17.00	$17.50	$18.00	$18.50	$19.00	$20.00
Packages not over	1 $ .30	1 $ .30	1 $ .30	1 $ .30	1 $ .35	1 $ .35	1 $ .35	1 $ .35	1 $ .35	1 $ .35	1 $ .35	1 $ .35	1 $ .40	1 $ .40	1 $ .40
Over 1 lb., not over	2 .35	2 .35	2 .35	2 .35	2 .40	2 .40	2 .40	2 .40	2 .45	2 .45	2 .45	2 .45	2 .50	2 .50	2 .50
Over 2 lbs., not over	3 .45	3 .45	3 .45	3 .45	3 .50	3 .50	3 .50	3 .50	3 .55	3 .55	3 .60	3 .60	3 .60	3 .60	3 .60
Over 3 lbs., not over	4 .60	4 .60	4 .60	4 .60	4 .65	4 .65	4 .65	4 .65	4 .75	4 .75	4 .75	4 .75	4 .80	4 .80	4 .80
Over 4 lbs., not over	5 .80	5 .80	5 .80	5 .80	5 .85	5 .85	5 .85	5 .85	5 .90	5 .90	5 .95	5 .95	5 1.00	5 1.00	5 1.00
Over 5 lbs., not over	6 .90	6 .90	6 .90	6 .90	6 1.00	6 1.00	6 1.00	6 1.00	6 1.10	6 1.10	6 1.20	6 1.20	6 1.20	6 1.20	6 1.20
Over 6 lbs., not over	7 1.00	7 1.00	7 1.05	7 1.05	7 1.15	7 1.15	7 1.15	7 1.15	7 1.25	7 1.25	7 1.35	7 1.35	7 1.40	7 1.40	7 1.40
Over 7 lbs., not over	8 1.20	8 1.20	8 1.20	8 1.20	8 1.30	8 1.30	8 1.30	8 1.30	8 1.45	8 1.45	8 1.50	8 1.50	8 1.60	8 1.60	8 1.60
Over 8 lbs., not over	9 1.35	9 1.35	9 1.35	9 1.35	9 1.50	9 1.50	9 1.50	9 1.50	9 1.65	9 1.65	9 1.70	9 1.70	9 1.80	9 1.80	9 1.80
Over 9 lbs., not over	10 1.40	10 1.40	10 1.50	10 1.50	10 1.65	10 1.65	10 1.65	10 1.65	10 1.75	10 1.75	10 1.80	10 1.80	10 2.00	10 2.00	10 2.00
Over 10 lbs., not over	11 1.60	11 1.60	11 1.65	11 1.65	11 1.80	11 1.80	11 1.80	11 1.80	11 2.00	11 2.00	11 2.10	11 2.10	11 2.20	11 2.20	11 2.20
Over 11 lbs., not over	12 1.75	12 1.75	12 1.80	12 1.80	12 1.95	12 1.95	12 1.95	12 1.95	12 2.00	12 2.20	12 2.25	12 2.25	21 2.40	12 2.40	12 2.40
Over 12 lbs., not over	13 1.85	13 1.85	13 1.95	13 1.95	13 2.15	13 2.15	13 2.15	13 2.15	13 2.30	13 2.30	13 2.40	13 2.40	13 2.60	13 2.60	13 2.60
Over 13 lbs., not over	14 2.00	14 2.00	14 2.10	14 2.10	14 2.30	14 2.30	14 2.30	14 2.30	14 2.50	14 2.50	14 2.55	14 2.55	14 2.80	14 2.80	14 2.80
Over 14 lbs., not over	15 2.15	15 2.15	15 2.15	15 2.15	15 2.35	15 2.35	15 2.45	15 2.45	15 2.60	15 2.60	15 2.75	15 2.75	15 3.00	15 3.00	15 3.00
Over 15 lbs., not over	16 2.30	16 2.30	16 2.40	16 2.40	16 2.60	16 2.60	16 2.60	16 2.60	16 2.85	16 2.85	16 3.00	16 3.00	16 3.20	16 3.20	16 3.20
Over 16 lbs., not over	17 2.40	17 2.40	17 2.50	17 2.50	17 2.75	17 2.75	17 2.80	17 2.80	17 3.00	17 3.00	17 3.15	17 3.15	17 3.40	17 3.40	17 3.40
Over 17 lbs., not over	18 2.60	18 2.60	18 2.60	18 2.60	18 2.85	18 2.85	18 2.95	18 2.95	18 3.15	18 3.15	18 3.30	18 3.30	18 3.60	18 3.60	18 3.60
Over 18 lbs., not over	19 2.75	19 2.75	19 2.75	19 2.75	19 3.00	19 3.00	19 3.10	19 3.10	19 3.30	19 3.35	19 3.50	19 3.50	19 3.70	19 3.80	19 3.80
Over 19 lbs., not over	20 2.75	20 2.75	20 2.85	20 2.85	20 3.00	20 3.00	20 3.10	20 3.20	20 3.30	20 3.40	20 3.50	20 3.60	20 3.70	20 3.80	20 4.00
Over 20 lbs., not over	21 3.00	21 3.00	21 3.05	21 3.05	21 3.15										
Over 21 lbs., not over	22 3.10	22 3.10	22 3.20	22 3.20	22 3.30										
Over 22 lbs., not over	23 3.20	23 3.20	23 3.30	23 3.30	23 3.45										

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Over 23 lbs., not over	24	3.35	24	3.35	24	3.45	24	3.45	24	3.60										
Over 24 lbs., not over	25	3.50	25	3.50	25	3.50	25	3.50	25	3.75										
Over 25 lbs., not over	26	3.65	26	3.65	26	3.75	26	3.75	26	3.90										
Over 26 lbs., not over	27	3.75	27	3.75	27	3.85	27	3.85	27	4.05										
Over 27 lbs., not over	28	3.95	28	3.95	28	3.95	28	3.95	28	4.20										
Over 28 lbs., not over	29	4.00	29	4.00	29	4.10	29	4.10	29	4.30										
Over 29 lbs., not over	30	4.00	30	4.00	30	4.20	30	4.20	30	4.50										
Over 30 lbs., not over	31	4.25	31	4.25	31	4.40	31	4.40	31	4.65										
Over 31 lbs., not over	32	4.35	32	4.35	32	4.55	32	4.55	32	4.80										
Over 32 lbs., not over	33	4.45	33	4.45	33	4.65	33	4.65	33	4.95										
Over 33 lbs., not over	34	4.60	34	4.60	34	4.80	34	4.80	34	5.10										
Over 34 lbs., not over	35	4.75	35	4.75	35	4.90	35	4.90	35	5.25										
Over 35 lbs., not over	36	4.90	36	4.90	36	5.10	36	5.10	36	5.40										
Over 36 lbs., not over	3	5.00	37	5.00	37	5.25	37	5.25	37	5.55										
Over 37 lbs., not over	38	5.20	38	5.20	38	5.35	38	5.35	38	5.70										
Over 38 lbs., not over	39	5.25	39	5.25	39	5.50	39	5.50	39	5.85										
Over 39 lbs., not over	40	5.25	40	5.25	40	5.60	40	5.60	40	6.00										
Over 40 lbs., not over	41	5.50	41	5.50	41	5.80	41	5.80	41	6.15										
Over 41 lbs., not over	42	5.60	42	5.60	42	5.95	42	5.95	42	6.30										
Over 42 lbs., not over	43	5.70	43	5.70	43	6.00	43	6.00	43	6.40										
Over 43 lbs., not over	44	5.75	44	5.75	44	6.15	44	6.20	44	6.60										
Over 44 lbs., not over	45	5.85	45	5.85	45	6.25	45	6.30	45	6.70										
Over 45 lbs., not over	46	6.10	46	6.10	46	6.45	46	6.45	46	6.90										
Over 46 lbs., not over	47	6.20	47	6.20	47	6.60	47	6.60	47	7.05										
Over 47 lbs., not over	48	6.25	48	6.30	48	6.75	48	6.75	48	7.20										
Over 48 lbs., not over	49	6.25	49	6.45	49	6.75	49	6.90	49	7.25										
Over 49 lbs., not over	50	6.25	50	6.50	50	6.75	50	7.00	50	7.25										

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DECISIONS

AND

ADJUSTMENT OF COMPLAINTS.

IN RE CONNECTION OF NORFOLK AND SOUTHERN RAILWAY TRAIN NO. 1 WITH ATLANTIC COAST LINE RAILROAD TRAIN NO. 90 OR NO. 34 AT WILSON.

There was no formal complaint in this case, but it was suggested to the corporation commission that connection of the above trains would accommodate thousands in a year wishing to go out of Raleigh to northeastern North Carolina, and that this connection could be secured by requiring "Shoo-fly" train from Goldsboro to Norfolk to leave Goldsboro fifteen minutes later and the Norfolk and Southern train No. 1 to leave Raleigh fifteen minutes earlier, allowing twelve minutes from arrival of trains at Wilson for transfer of passengers.

It was further represented that passengers going out of Raleigh at 4:30 A. M. to northeastern North Carolina Atlantic Coast Line points often miss connection.

Upon this suggestion, this commission, of its own motion, undertook to investigate the matters alleged. After some correspondence with the Norfolk and Southern Railway and the Atlantic Coast Line Railroad Company, which resulted in their declining to make the change of schedule, notice was given them and also the party who suggested the change of schedule that the matter would be heard and investigated at the office of the corporation commission on the 27th day of February. The party who suggested the change did not appear or tender any evidence other than the statement originally made.

H. K. Wolcott, one of the receivers of the Norfolk and Southern Railway, and others appeared and represented that company; W. H. Newell, general superintendent of the Atlantic Coast Line Railroad Company, appeared and represented that company.

From the statements, correspondence, schedules on file in this office, and admissions made in the conference, the following facts are found:

The distance from Raleigh to Wilson via Southern Railway and Atlantic Coast Line Railroad is 54 miles; by the Norfolk and Southern Railway it is 49 miles. By the present schedules, passengers going out of Raleigh to northeastern North Carolina points on the Atlantic Coast Line Railroad can leave daily at 4:30 A. M. on No. 112, Southern Railway train, making connection with No. 34, Atlantic Coast Line train, at Selma. This is a safe connection, as it has a margin of an hour and thirty-four minutes, and is not often missed, as was suggested to the commission. By this connection such passengers could reach most of the points in northeastern North Carolina in the forenoon as follows: Tarboro, 9:37 A. M.; Washington, 11:55 A. M.; Greenville, 11:21 A. M.; Williamston, 11:25 A. M.; Plymouth, 12:30 A. M.; Hobgood, 10:02 A. M.; Gates, 11:49 A. M.; Scotland Neck, 10:20 A. M.; Weldon, 10:22 A. M.; Spring Hope, 10:05 A. M.;

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and return to Raleigh at 11:59 P. M. of the same day. This train, No. 112, also connects with the Atlantic Coast Line train No. 90 at Goldsboro and makes the same schedule to northeastern North Carolina points, as above.

Passengers going out of Raleigh to northeastern North Carolina Atlantic Coast Line points can leave Raleigh at 12:30 P. M. and connect with the Atlantic Coast Line train No. 80 at Selma and reach any point on the Atlantic Coast Line Railroad in the same afternoon, except such points on the Norfolk Division as are between Hobgood and the state line, and return to Raleigh at 11:59 P. M. of the same day. Or such passengers, if they do not care to leave Raleigh so early as 4:30 A. M., can take the Norfolk and Southern train No. 1 to Wilson and there take the Atlantic Coast Line train No. 48, Wilmington to Norfolk, and reach Tarboro and any other point on the Norfolk Division in North Carolina and return to Raleigh the same afternoon at 11:59. Or such passengers can leave on the Seaboard Air Line Railway train at 11:05 A. M. and connect with the Atlantic Coast Line at Weldon for Atlantic Coast Line points. There are, therefore, three opportunities of leaving Raleigh in the forenoon and one in the early afternoon of each day for northeastern North Carolina points.

There has been no complaint to this commission that this schedule is not satisfactory to the traveling public, except by the party above referred to, or that it was necessary for the convenience of the traveling public that the suggested connection be made. This party informed the commission that he suffered the inconvenience of having to take Southern Railway train at 4:30 A. M. when bound for destination between Hobgood and the state line, when he would have preferred taking the Norfolk and Southern train at a later hour, but he did not inform the commission as to how often in the past he had taken this trip nor how often he contemplated doing so in the future. It is true that he also informed the commission that on the same train on which he traveled there were several other passengers who, like him, would have preferred rising at a later hour than 4:30 A. M., but he gave the commission no information as to who such parties were or how often they proposed to make the trip in the future so that they might be inquired of as to the extent of the inconvenience to them.

Putting back schedule of No. 90, Atlantic Coast Line train, fifteen minutes and putting up schedule of Norfolk and Southern train No. 1 would not effect the connection. This would require at least forty-seven minutes, and, if divided between each of the railroads, would require a change of schedule of, say, twenty-four minutes. To make the schedule of Atlantic Coast Line train No. 90 twenty-three or even fifteen minutes later at Wilson would inconvenience the traveling public of those trains from Goldsboro to Norfolk, and also on its connection for Greenville, Washington, Plymouth, Williamston, Scotland Neck, etc. To make a change of schedule of Atlantic Coast Line train No. 34 fifteen minutes later would inconvenience the traveling public from Fayetteville to Richmond, as well as that portion served by No. 90, Atlantic Coast Line train, as it is by means of connection with this latter train at Rocky Mount that northeastern North Carolina is served, and this train would, therefore, have to be held at Rocky Mount for connection with No. 34. The suggestion of changing the schedule of either No. 90 or No. 34, Atlantic Coast Line trains, is impracticable. It would change the schedule of all Atlantic Coast Line trains in northeastern North Carolina, which, the commission is informed, are very satisfactory to the traveling public. It would inconvenience much the greater part of the traveling

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public on the Norfolk and Southern Railway train No. 1 to make it half an hour earlier leaving Raleigh. This company reported that the train hauled 16,088 passengers out of Raleigh during the last calendar year, 2,200 of them stopping at Wilson, 18 at Norfolk and 3 beyond Norfolk.

It is doubtless true that, if a schedule were made for this train leaving Raleigh later than 4:30 A. M., with sufficient margin to make it a safe and certain connection with the Atlantic Coast Line train at Wilson, that such passengers out of Raleigh as desire to reach northeastern North Carolina Atlantic Coast Line points would travel on this train, but this would be a very small per cent of the public travel on this train. The principal part of the public travel on this train is to points on the Norfolk and Southern Railway's own line. This company informed the commission that the convenience of the traveling public out of Raleigh would be promoted by a change of schedule to a later rather than an earlier hour, and that, if not made before, it would be made after the completion of the bridge which is now being constructed across the sound between Edenton and Mackey's Ferry, so as to make it at least one hour later than the present schedule.

To conclude: (1) That railroads should furnish adequate passenger facilities for the traveling public over its own line and make such connection at junction points with other railroads as are necessary for the convenience of the traveling public; but that they should not be required to change their schedule to make such connection with other railroads as will inconvenience more persons than it will help. This principle was recognized by this commission in re connection of the Atlantic Coast Line Railroad and Southern Railway trains at Sanford. In that proceeding it was ordered that Southern Railway discontinue its connection with its main line at Greensboro in order to promote the convenience of a greater part of the traveling public over its line.

The principle enunciated in Selma Connection case was that railroads must furnish adequate passenger facilities for the traveling public. The order in that case did not inconvenience any part of the traveling public.

(2) That the changes in schedules suggested would inconvenience the traveling public on both the Atlantic Coast Line Railroad and the Norfolk and Southern Railway.

(3) That with existing schedules out of Raleigh, it is not necessary for the convenience of the traveling public to require the railroads to make the suggested connection.

(4) That this proceeding should be dismissed, and it is so ordered.

FRANKLIN McNEILL,
Chairman.

February 27, 1909.

Commissioner Aycock dissents.

IN RE CONNECTION OF NORFOLK AND SOUTHERN RAILWAY TRAIN No. 1 WITH ATLANTIC COAST LINE TRAIN NO. 90 OR NO. 34 at WILSON, N. C.

I regret that I cannot agree with my colleagues in denying the traveling public the desired convenience of the connection at Wilson between the Norfolk and Southern Railroad and the Atlantic Coast Line. I have made a careful examination of all the schedules on both roads and have given thorough investigation

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to this matter, and am forced to the conclusion that this connection can be made without any expense to either road, and with the slightest inconvenience to both of them. At present the Norfolk and Southern train leaves Raleigh at 6:35 A. M. and reaches Wilson at 8:35 A. M., to find when it reaches there that the train, No. 34, running from Fayetteville to Richmond, has left Wilson at 8:17 and that train No. 90, from Goldsboro to Norfolk, has left Wilson at 8:00 o'clock, thus breaking the connection on No. 34 by eighteen minutes. This train, to wit, No. 90, waits at Rocky Mount for train No. 34, and, therefore, in order to make the connection at Wilson, it will be necessary for the Norfolk and Southern train to leave Raleigh eighteen minutes earlier than at present, and for the Atlantic Coast Line train No. 34 to leave Fayetteville ten minutes later. This would give ten minutes to make the change at Wilson, as there is now only eighteen minutes difference at Wilson.

Where a reasonable demand of the public can be granted with such slight change of schedule on the part of the railroad, which causes no inconvenience to the railroad, it ought to be granted, and I was surprised that the railroads did not make this change of their own motion, because it is so reasonable that I can find no ground upon which to base the refusal of the railroad to grant, or the refusal by the commission to compel the change by the railroads. At present all persons traveling from Raleigh, in the early part of the day, to the northeastern part of the state, have to leave Raleigh on a freight train with passenger coaches attached, at the unseasonable hour of 4:30 A. M., when, by the slight change of schedule suggested, they could reach their destination at the same hour by leaving Raleigh two hours later upon the passenger train over the Norfolk and Southern Railroad. To see delicate women and children in midwinter and in all sorts of weather subjected to this needless exposure is enough to call for consideration, even if we deem that men should submit to it. There is but eighteen minutes difference at Wilson. The Norfolk and Southern train should leave Raleigh eighteen minutes earlier, that is, if it would leave Raleigh at 6:17 instead of 6:35 A. M. and the Atlantic Coast Line train would leave Fayetteville ten minutes later, the connection could be made with ample margin for the transfer at Wilson, or the Atlantic Coast Line train which leaves Fayetteville at 5:30 could leave at 5:40, these two changes would accommodate the public at Fayetteville. As this train originates at Fayetteville and the Norfolk and Southern originates at Raleigh, these changes would break no connection, as both these Atlantic Coast Line trains stop twenty minutes in Rocky Mount; there is no reason why they should not leave Wilson a few minutes later to accommodate the traveling public. This very slight change would not only be a great convenience to all people who go from Raleigh to northeastern North Carolina, allowing them to leave home two hours later in the morning than at present, but would also work a great convenience to the people living along the forty-nine miles of road between Raleigh and Wilson, who may have business in any part of northeastern North Carolina dependent upon the connection at Wilson.

Since the action of the majority of the commission, it has come to my attention that on Monday of this week several parties left Wendell, desiring to reach their homes in the early part of the day, at points northeast of Rocky Mount; but because they missed this connection at Wilson by eighteen minutes, they were compelled to remain in that town the most of the day. If I had not before

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known that this connection was important, the serious inconvenience of these gentlemen, which is but a sample of the daily inconvenience caused by breaking this connection, it would have been enough to convince me that the slight change there ought to be made.

As to the powers of this commission to order the change, the supreme court and the United States supreme court have approved the finding of this commission when the Selma connection was made some years ago, although that connection required the Atlantic Coast Line to put on an extra train, which the railroad company said would operate to their loss. The courts held, and rightly, that the prime object of running a railroad was public convenience. The Wilson connection now asked for can be made without costing any railroad one dollar, without requiring the employment of an additional man, and without inconvenience to anybody. All that is required is that the two railroads be made to adjust their schedules, so as to divide between them the eighteen minutes necessary to make the connection at Wilson. Inasmuch as the Norfolk and Southern Railroad originates at Raleigh and is dependent upon no connection, and the Atlantic Coast Line's two trains originate at Fayetteville and Goldsboro, dependent upon no connection that would make this change inconvenient, I believe that the public interest demands that the commission order the Wilson connection.

As to the number of people to be accommodated, the evidence taken in the case of the Selma connection showed that ten or twelve thousand people per year would be affected. All these people were traveling from the northeastern part of the state, but, of course, it must be admitted that as many travel from Raleigh to the northeastern part of North Carolina (except those that now live over the Norfolk and Southern to Wilson), and all these are now incommoded by the failure to make connection at Wilson. The chief objection, if not the sole objection, made by the railroads to the Wilson connection is that they have been running the present schedule a long time, and do not like to be forced to change; this is particularly true of the Atlantic Coast Line. I cannot conceive that this is a reasonable objection, or that it ought to weigh to require hundreds of men, women and children to rise two hours earlier in the morning and spend two useless hours on the train, when a few minutes change could make the close connection at Wilson. But even this objection by the Atlantic Coast Line is not correct, for in the last few years the arriving time of the Atlantic Coast Line at Wilson has been changed several times with a variation of more than eighteen minutes now necessary to accommodate the traveling public. An examination of the schedules of the Atlantic Coast Line shows that No. 34, from Fayetteville, reached Wilson as follows:

August, 1906	8:25
June, 1907	8:21
May, 1908	8:10
January, 1909	8:17

Now it will be seen from these changes that the objection that they do not wish to change their schedules does not weigh, because of their own motion the train reached Wilson at 8:25 only a few years ago, and all that is asked is that it shall restore that schedule of their own, which was in operation, and reached Wilson at 8:25 instead of 8:10, as at present. When they reached Wilson at

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8:25 the Norfolk and Souhtern Railway had not then been completed. If they could do it then, and did do it then, there is no reason advanced why it cannot be done now.

I live near that part of the state to be affected, and I know the great convenience the change would promote. The needless hardship and exposure caused the public by the failure to connect at Wilson is a serious matter, and inasmuch as the railroads have turned a deaf ear to the reasonable requests of the people for this connection, and as the corporation commission has the power to order the connection made, I think that we should exercise the power and issue an order that, beginning April 1st, the Norfolk and Southern Railroad train should leave Raleigh at 6:20 instead of 6:35 A. M., as at present, and that the Atlantic Coast Line train No. 34, going to Richmond, should leave Wilson at 8:27 [illegible] of 8:17 A. M., as at present, thus giving ten minutes at Wilson for passengers to change cars, and baggage to be transferred. B. F. AYCOCK.

J. C. STEVENSON & CO. v. ATLANTIC COAST LINE RAILROAD COMPANY.

This is a complaint that defendant had exacted unlawful storage charges, amounting to $3.37. Complaint was filed with this commission December 9, 1908, and, after considerable correspondence, the commission finds from admissions therein the following facts:

On March 29, 1907, complainant delivered to defendant, at Wilmington, N. C., four sacks of corn, and took from defendant a receipt for same, for transportation to J. A. Sexton, at Harnett Siding. Defendant had no such place on its road as Harnett Siding; defendant had a flag stop known as Harnett Junction, which is some distance beyond Manchester, to which it transported prepaid package freight. Complainant intended that this freight should go to Harnett, a station on the Raleigh and Southport Railroad. This freight was carried to Manchester because, as defendant states, Harnett Junction was adjacent to that point. The consignee ascertained that this freight was at Manchester a short time before or on May 10, 1907, and directed that the same be shipped to Harnett, care of the Raleigh and Southport at Fayetteville, and it was so shipped. It was delivered at destination, with charges as follows: $3.37 storage charges at Manchester, and $2.09 freight due the Atlantic Coast Line Railroad Company for transportation from Manchester to Fayetteville. The corn was in a decayed state and valueless.

It appears that complainant was at fault in failing to give proper shipping directions; defendant was also at fault in undertaking to transport the freight without proper shipping directions. Defendant should have held this freight at Wilmington, the point of origin, until proper directions were given.

Harnett Junction is a prepay point, and on this account defendant exacted of the complainant prepayment of the freight. Carriers are not liable for package freight shipped to prepay stations after goods are unloaded thereat. Such shipments are at consignee's risk after unloaded at destination. It follows that no charge for storage can be made on this class of freight. No notice seems to have been given the consignors that this freight was undelivered, though it was received by the defendant on the 29th of March and was not reshipped until May 10th.

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The commission is, therefore, of the opinion that the exacted storage charge of $3.37 was unlawful, and that the defendant should pay this amount to complainant, and

It is so ordered.

March 22, 1909.

FRANKLIN MCNEILL,
Chairman.

HUTTON & BOURBONNAIS v. CAROLINA AND NORTHWESTERN RAILWAY COMPANY, CALDWELL AND NORTHERN RAILROAD COMPANY.

M. Squires and Shepherd & Shepherd for plaintiff; J. H. Marion for defendants.

ROGERS, *Commissioner.*

Complaint in this case was heard at Lenoir by Commissioners Beddingfield and Rogers, May 6, 1908, and was later dismissed by order of the commission. But upon motion of the complainant to rehear, the case is reopened and the matters complained of are now considered by the full commission as it is at present constituted.

The complainant in this case, after alleging discrimination in the defendant's (Caldwell and Northern Railroad Company) tariff as it applies to Valmead, a station on the Caldwell and Northern Railroad, which is discussed in the order of the commission heretofore made, insists on the application in this instance of a rule of the commission governing the transportation of freight, namely: "All connecting railroads which are under the management and control, by lease, ownership, or otherwise, of one and the same company, shall, for purposes of transportation, in applying this tariff, be considered as constituting but one and the same road, and the rates shall be computed as upon parts of one and the same road, unless otherwise specified."

The only testimony offered at this hearing is that of defendants' witnesses, copies of which appear in the record in this case. The principal witness is General Manager Nichols of both defendant roads. His testimony, while corroborative of the plaintiff's, heretofore filed in the case, as to the manner of operation of defendant roads, as to the principal offices, train crew, equipment, movement of traffic, and tariffs, it is also explanatory, showing more clearly the existence of the two corporations and their dependence each for its maintenance on the revenue derived from its own earnings, the necessity for separate tariffs, the ownership of the stock and the control of each road. Quoting from his testimony (page 2), explaining the relation between the Caldwell and Northern Railroad Company and the Carolina and Northwestern Railway Company, Mr. Nichols says they are "just that of a very friendly connection"; and in explaining the method of operation he says: "The Caldwell and Northern Railroad Company is operated for and by itself; the Carolina and Northwestern Railway Company is operated for and by itself; they have connection at Lenoir; they interchange cars, interchange business, and run one through train, which is a mixed train, from Gastonia to Edgemont, each way a day, run by each road respectively on its respective road." As to ownership, witness states (page 3) that the Caldwell and Northern Railroad Company is not owned, controlled or operated by the Carolina and Northwestern Railway Company, and that the Carolina and Northwestern Railway Company does not own any of the stock of the Caldwell and

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Northern Railroad Company; that the Caldwell and Northern Railroad Company does not own any of the stock of the Carolina and Northwestern Railway Company, and there is no contract or lease of any character whatsoever between the two roads with respect to operation; that Mr. Barber is president of the Carolina and Northwestern Railway Company and the Caldwell and Northern Railroad Company, and (page 15) personally owns the majority of stock in both roads.

In view of this undisputed testimony, the commission is not justified in finding that the Caldwell and Northern Railroad Company is operated by the Carolina and Northwestern Railway Company, and that the Caldwell and Northern Railroad Company is controlled by the Carolina and Northwestern Railway Company by reason of ownership of the stock of the Caldwell and Northern Railroad Company. It proves the contrary.

It appears from the testimony (page 25) of General Manager Nichols and Auditor Kearsley that the Caldwell and Northern Railroad Company didn't pay any fixed charges nor operating expenses for last year, nor for the year before; neither did the Carolina and Northwestern Railway Company earn fixed charges, taxes and expenses of operation last year; and that the bonded indebtedness of the Caldwell and Northern Railroad Company is $543,000.

The Caldwell and Northern Railroad Company's annual report of operation, as appears in the annual report to the commission, December 31, 1908, shows its operating revenue to be $35,881.74, and its operating expenses $40,138.06.

The purpose of the rule of the commission governing transportation of freight, quoted herein, is to require connecting roads under the management and control of one and the same company, whether by lease or ownership, to apply a tariff based on a continuous haul, as if the connecting lines were portions or sections of the same road, thereby lowering the rate from that which would otherwise be the sum of the locals.

This rule is enforced when such conditions appear, except where its enforcement would reduce the tariffs so materially as to affect unjustly the revenues of the company. In such cases it is otherwise specified by allowing separate tariffs. The commission is of the opinion that the rule does not apply in this case:

1. For the reason the Carolina and Northwestern Railway Company and the Caldwell and Northern Railroad Company are not under the management and control of one and the same company, by lease or ownership.

2. If such a construction of their relations was made, then they would come within the exception, having been allowed separate tariffs.

3. That the earnings of the Caldwell and Northern Railroad Company and its financial condition at present will not justify the commission in requiring a through tariff and one which, when approved, would provide revenue sufficient to maintain both roads.

Therefore, the commission is of the opinion that the order heretofore made, dismissing this case, is proper.

March 25, 1909.

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MORGANTON RETAIL MERCHANTS ASSOCIATION v. SOUTHERN RAILWAY COMPANY—PETITION FOR REMOVAL OF FREIGHT STATION.

ROGERS, *Commissioner.*

The petitioners in this case, complaining of the Southern Railway's facilities for handling freight at Morganton, allege that they are inadequate to meet the needs of the town, incur danger to life and property, delay and inconvenience, and pray for the removal of the freight depot from its present site south of the main line of the railroad to the north side thereof, and enlarged so as to provide against the conditions complained of.

The matter coming before the commission for hearing at Morganton, the 13th day of April, 1909, the petitioners are represented by Attorneys A. C. Avery and Avery & Erwin, and the defendant by its attorney, L. C. Caldwell. Defendant offered no witnesses. Testimony offered in the proceeding by the petitioners was reduced to writing and is filed herewith in the case.

The facts as shown by the evidence are as follows:

The Southern Railway has, at Morganton, on the south side of its main line, a depot built about 1859 or 1860, having along its south side practically its full length a spur track, and on its north side a sidetrack extending beyond both to the eastward and westward. The end of the building westward, which is provided with a platform and single door, is being used for receiving and delivering freight. Within a few feet of this platform is a principal street crossing northwardly and southwardly the main line and the sidetracks of the defendant, and the teams and those engaged in handling warehouse freight are necessarily between the depot and the said street on the westward, while the rails of the railway lie as near on the northward. That freight cars stand on the side and spur tracks almost continually, and that the view eastward is obstructed so that moving trains become dangerous to life and property; that seventy-five (75) to ninety (90) per cent of the business at Morganton is done by those living on the north side of the railway, and they are necessitated in the transaction of their business to cross the railroad; that the north side or town side has seventy-five (75) per cent or more of the population doing business at this station; that the increase in business since the construction of this depot is variously estimated from ten to twenty times; the increase in population during this period is from six hundred (600) to forty-five hundred (4,500). The depot is used for the agent's office, baggage, express and freight, the portion assigned for freight being about forty (40) by sixty (60), which does not provide room for the handling, assorting and removing freight under the present conditions without delay and inconvenience. That removal of the depot to the north side of the railway would provide against the danger and inconvenience now existing, and an available place for proper accommodations can be had.

The defendant filed a statement showing the traffic handled at Morganton for a period of two years, ending December 31, 1907 and 1908:

	Forwarded.	*Received.*
1907	$41,458.28	$90,992.93
1908	34,128.16	84,820.26

In view of these facts, it is the opinion of the commission that the removal of the depot to the north side of the railroad and enlarging the warehouse space will promote the convenience, security and accommodation of the public.

Therefore, it is so ordered.

April 28, 1909.

FRANKLIN MCNEILL, *Chairman.*

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ASHEVILLE DRAY, FUEL AND CONSTRUCTION COMPANY v. SOUTHERN RAILWAY COMPANY.

This is a petition to require defendant to construct a sidetrack to complainant's industry established at Asheville.

For convenience of the parties, the case was heard at Asheville February 8, 1909.

W. P. Brown, Esq., attorney, represented petitioner, and Messrs. R. M. Ramsey and W. H. Bird, petitioners, were present. G. R. Loyall, general superintendent; R. E. Simpson, superintendent, and T. H. Gatlin, engineer maintenance of way, were present and represented defendant.

Oral evidence was taken down by stenographer and typewritten copy thereof made and filed in this office.

Affidavit of S. C. Ramsey and blue print of complainant, dated November 24, 1905, and blue print of defendant, dated February 3, 1909, were also offered in evidence and filed in this office.

Petitioner offered to pay all cost of constructing the sidetrack. The total cost, as estimated by defendant, would be about $4,800. The revenue which will accrue to defendant from the sidetrack would be sufficient to reimburse defendant in five years for the expense of its construction, if defendant paid the cost of same.

Petitioner applied to defendant for sidetrack before the petition was filed in this case, and defendant made survey and reported cost as above and that it was practicable to establish the sidetrack, and, in pursuance of this report, petitioner constructed 180 feet of the track. It was admitted by defendant on the hearing that it is practicable to construct the sidetrack asked for in the present condition of the yards, but it is claimed that the siding will interfere with defendant's plans for enlarging the yards by extending the freight house 200 feet and erecting a platform for receiving outgoing package freight.

The evidence showed that defendant has had plans for enlarging freight depot at Asheville under contemplation ever since the year 1905, and the failure to execute the plans is explained by the financial panic which began the latter part of 1907.

After careful consideration of the evidence offered and personal inspection of the yards, the commission is of the opinion that the sidetrack, if constructed as asked for, will not interfere with the proposed improvement and will not interfere with facilities for getting teams and wagons to said proposed improvements; and, as this is the only defense urged by defendant:

It is ordered that the defendant construct said siding, as prayed for, so as to connect the 180 feet of siding already constructed with defendant's tracks, upon complainants paying the cost thereof, and that this work be done within sixty days from the date hereof.

FRANKLIN McNEILL,
Chairman.

May 4, 1909.

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MORGANTON RETAIL MERCHANTS ASSOCIATION v. SOUTHERN RAILWAY COMPANY—IN RE HEARING.

ROGERS, *Commissioner.*

The matters complained of in the petition filed in the above entitled case were heard by the commission on the 13th day of April, 1909, at Morganton, and they report findings of fact, and an order in said case was made April 28, 1909.

The respondents thereupon excepted to the findings and the order, and the matter was reheard at Raleigh, North Carolina, May 24, 1909. J. H. Pearson, petitioner, with J. W. Bailey, attorney, represented the petitioners; W. B. Rodman, attorney, represented the respondents. Evidence of T. H. Gatlin, engineer of maintenance of way; E. J. Galloway, agent at Morganton, and G. R. Loyall, general superintendent, was heard on behalf of defendant company, and the evidence of J. H. Pearson on behalf of petitioners.

The additional evidence and the further consideration of all the testimony does not, in the opinion of the commission, change the material facts found in the original hearing:

Therefore, the order in this case is affirmed and the exceptions herein overruled.

June 18, 1909.

CITIZENS OF SANFORD v. SEABOARD AIR LINE RAILWAY, ATLANTIC COAST LINE RAILROAD COMPANY, SOUTHERN RAILWAY COMPANY—IN THE MATTER OF UNION PASSENGER STATION.

Complainants allege that the passenger depot facilities at Sanford are inadequate and that defendants should be required to erect a suitable passenger station at that point.

The matter was heard at the office of the corporation commission, in Raleigh, on the 24th day of May, 1909.

D. E. McIver, Esq., represented plaintiff; W. B. Rodman, Esq., attorney, Southern Railway Company; J. H. Pou, Esq., attorney, Seaboard Air Line Railway; J. H. Pou, Esq., and Geo. B. Elliott, Esq., attorneys, Atlantic Coast Line Railroad Company.

The evidence offered for plaintiff and defendants was taken by stenographer and typewritten copy thereof made and filed in this office.

It was admitted in the evidence by some of the defendants, and the commission finds the fact to be, that the passenger station now used by the defendants at Sanford is entirely inadequate for the security, convenience and accommodation of the public, and that a larger building with greater seating capacity and with toilet rooms and other facilities is a necessity.

The present station seems to be owned by two of the defendants—the Seaboard Air Line Railway and the Southern Railway Company—and is also used by the Atlantic Coast Line Railroad Company, the other defendant, upon payment of rental.

It is practicable and the necessities of the case, in the judgment of the commission, require that defendants, all entering the city of Sanford, have one common or union passenger depot for the security, accommodation and convenience of the traveling public; and

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It is, therefore, ordered that the defendants unite in the joint undertaking and expense of providing and maintaining such union passenger depot commensurate with the business and revenues of said defendants at Sanford; and to that end, that defendants file with this office plans and specifications for such depot within thirty days from the date hereof.

FRANKLIN McNEILL,
Chairman.

June 19, 1909.

CAROLINA, CLINCHFIELD AND OHIO RAILWAY v. WILLIAM PETERSON AND WIFE, REBECCA PETERSON—PETITON TO CONDEMN GARDEN AND PORTION OF YARD.

ROGERS, *Commissioner.*

Petitioner in this proceeding, the Carolina, Clinchfield and Ohio Railway, seeks to condemn certain lands, including a garden and portions of a yard, described by metes and bounds, belonging to William Peterson, the defendant.

Upon petition filed by the plaintiff railroad with the corporation commission, alleging that it is necessary to occupy certain land, including an enclosure used as a garden, belonging to defendant, for the purpose of maintaining, operating, straightening and altering the location of its line, the commission made due inquiry, as required by section 2, chapter 458, Laws of 1907, by an investigation of the conditions and by finding the facts in respect thereto by taking testimony in the proceeding at Bakersville, June 10, 1909, where and at which time the plaintiff and defendant were present and were represented by counsel—the plaintiff by W. L. Lambert, Esq., and James J. McLaughlin, Esq., and the defendant by Charles E. Green, Esq.

Stenographic report of the testimony was taken by the commission's stenographer and is filed herewith.

Evidence to the effect that the land sought to be condemned is necessary to the maintenance of its line and the desired improvement, and that the railroad company cannot make the desired improvement without condemning the garden and yard, as described by metes and bounds in the petition, without excessive cost, is not rebutted.

Therefore, the commission, without expressing an opinion as to the value of the land sought to be condemned, finds that the railroad company cannot make the desired improvement without condemning the garden and yard, except at an excessive cost.

June 22, 1909.

CAROLINA, CLINCHFIELD AND OHIO RAILWAY v. JONAS D. PETERSON AND WIFE, MARY PETERSON—PETITION TO CONDEMN GARDEN.

ROGERS, *Commissioner.*

Petitioner in this proceeding, the Carolina, Clinchfield and Ohio Railway, seeks to condemn certain lands, including a garden belonging to Jonas D. Peterson, the defendant.

Upon petition filed by the plaintiff railroad with the corporation commission, alleging that it is necessary to occupy certain land, including an enclosure used

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as a garden, belonging to defendant, for the purpose of maintaining, operating, straightening and altering the location of its line, the commission made due inquiry, as required by section 2, chapter 458, Laws of 1907, by an investigation of the conditions and by finding the facts in respect thereto by taking testimony in the proceeding at Bakersville, June 10, 1909, where and at which time the plaintiff and defendant were present and were represented by counsel, the plaintiff by W. L. Lambert, Esq., and James J. McLaughlin, Esq., and the defendant by Charles E. Greene, Esq.

Stenographic report of the testimony was taken by the commission's stenographer and is filed herewith.

Evidence to the effect that the land sought to be condemned is necessary to the maintenance of its line and the desired improvement, and that the railroad company cannot make the desired improvement without condemning the garden, as described in the petition, without excessive cost, is not rebutted.

Therefore, the commission, without expressing an opinion as to the value of the land sought to be condemned, finds that the railroad company cannot make the desired improvement without condemning the garden, except at an excessive cost.

June 22, 1909.

CITIZENS OF MARION ET ALS. *v.* SOUTHERN RAILWAY COMPANY, CAROLINA, CLINCHFIELD AND OHIO RAILWAY—FACILITIES AT MARION JUNCTION.

ROGERS, *Commissioner.*

The investigation in this case by the commission is because of sundry petitions from citizens and business organizations of many towns located on the lines of the defendant roads, namely: Asheville, Lenoir, Hickory, Morganton, Greensboro, Statesville, Bakersville, Spruce Pine, et al., asking for facilities for the interchange of passengers at Marion Junction.

On the 25th day of February, 1909, at Marion, North Carolina, the commission heard the petitioners and the defendants above named. General Superintendent Loyall represented the Southern Railway Company, and Traveling Passenger Agent Mandel represented the Carolina, Clinchfield and Ohio Railway. The commission made personal observations and heard testimony in respect to the conditions at Marion Junction and as to the necessity for the interchange of passengers at that point.

Marion Junction is a point two miles east of Marion, a station on the Southern Railway, where the Carolina, Clinchfield and Ohio Railway and the Southern Railway cross, and at which place the defendant roads have physical connection and interchange carload freight. The Carolina, Clinchfield and Ohio Railway has a temporary freight and passenger station on its line about one thousand feet from the crossing. The Southern Railway Company has no facilities at all at this crossing for passengers, nor does it stop any of its passenger trains at the crossing. Passengers desiring to transfer from either of the defendant roads to points on the other must necessarily travel by private means two miles, the distance from Marion Junction to Marion station.

At the date of the hearing the existing schedule on the defendant roads did not allow sufficient time between the principal trains on their respective roads

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to drive the distance of two miles with assurance of making connection. Missed connection and delay were often occurring.

The Carolina, Clinchfield and Ohio Railway, in connection with the Seaboard Air Line Railway, operates two passenger trains daily between Wilmington, North Carolina, and Johnson City, Tennessee, via Marion Junction, and the Southern Railway Company operates six passenger trains daily via Marion Junction, which make connection with its main and branch lines to all points on its system.

The commission, considering the great demand for the interchange of passengers and baggage at this point between defendant lines; that the interchange of traffic at this junction is now provided; that the defendant roads traverse every populated section of the state, and the further fact that the defendant Carolina, Clinchfield and Ohio Railway admits the reasonableness of the demand of petitioners and makes known to the commission its willingness to join with the Southern Railway to provide the facilities asked for, is of the opinion that the defendants have the power to afford the facilities petitioned for; that they are reasonable and proper and are necessary to the forwarding and delivery of passengers to and from their respective lines.

Therefore, it is ordered by the commission that the Carolina, Clinchfield and Ohio Railway and the Southern Railway Company, within sixty days from this date, provide at Marion Junction proper and adequate facilities for the interchange of passengers and baggage.

July 15, 1909.

CITY OF DURHAM v. NORTH CAROLINA RAILROAD COMPANY, SOUTHERN RAILWAY COMPANY, SEABOARD AIR LINE RAILWAY.

This is a proceeding under chapter 199 of Private Laws of 1905, to have the corporation commission find the value of property which plaintiff seeks to condemn and to find what will be the necessary clearance, and whether it will be necessary to raise or lower defendants' tracks, and to apportion cost of subway between plaintiff and defendants.

This cause was heard after due notice to all parties.

R. O. Everett, Esq., attorney for plaintiff; W. B. Rodman, Esq., attorney for defendant companies, North Carolina Railroad Company and Southern Railway Company; F. L. Fuller, Esq., attorney for Seaboard Air Line Railway.

All were present.

The evidence offered was heard and typewritten copy thereof made, and is on file in the record in this office.

Upon consideration thereof, we find that the value of the property sought to be condemned is the amount that it would cost to erect a safe and permanent way for defendants' tracks over Alston Avenue, which, in our opinion, is $26,000.

We further find that there should be a clearance for subway of 46 feet in width and 12 feet in height.

We further find that it will not be necessary to raise defendants' tracks, as the proper clearance can be had by excavating two feet deeper than the grade of said street under said tracks.

We further find that the cost of said subway will be $26,000, as follows: $4,500 for excavation, $1,500 for temporary structures for support of track, and $20,000

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for permanent support of track, consisting of concrete abutments and girders, etc.; and that 60 per cent of said cost should be borne by the city of Durham, 25 per cent by the North Carolina Railroad Company and Southern Railway Company, and 15 per cent by the Seaboard Air Line Railway.

FRANKLIN MCNEILL,
Chairman.

July 30, 1909.

CITIZENS OF WATAUGA AND MITCHELL COUNTIES v. VALLE CRUCIS, SHAWNEEHAW AND ELK PARK TURNPIKE COMPANY—IN RE TOLLS.

ROGERS, *Commissioner.*

This case coming on to be heard at Banners Elk, June 11, 1909, the petitioners were represented by their attorney, T. A. Love, and the defendant company by its attorney, L. D. Lowe.

The testimony offered was taken by the commission's stenographer, and typewritten copies thereof filed herewith as part of the record in this case.

The defendant corporation was chartered by chapter 221, Private Laws of the General Assembly of 1891, for the purpose of constructing a turnpike road from Valle Crucis to Elk Park, North Carolina, and by said law is authorized to condemn any lands required for said turnpike either for the roadway or tollhouses, or other appurtenances thereto, and to demand and receive tolls (not exceeding certain sums), and to erect a tollgate across said turnpike; and said act further provides for certain penalties which may be imposed upon persons using any part of said road without paying the tolls due for such use, when regularly demanded; and also further directs how the tolls collected shall be expended.

It appears that defendant company's organization was made and shares of stock subscribed and paid in to the amount of $2,620. Interested parties contributed, by subscription and otherwise, to the construction of the turnpike.

It appears that practically the maximum tolls authorized have been charged for the use of the said road, namely:

Four-horse wagon	35 cents.
Two-horse wagon	20 cents.
One-horse wagon	15 cents.
Two-horse buggy	35 cents.
One-horse buggy	25 cents.
Horse and rider	10 cents.
Horse or cattle	5 cents each.
Sheep	3 cents each.

The system for collecting these charges is by two toll gates erected across the road, one about 3½ and one about 5 miles from Elk Park, each collecting one-half the toll above mentioned.

It further appears that any one using the turnpike a distance of 3½ miles out of Elk Park would pay half as much as one using it 5 miles, and one using the road the 5 miles out of Elk Park would pay the same toll as one using it 16 miles, which is the full length. There is about 12 miles of the turnpike between Valle Crucis and the first gate across the road which may be used without the payment of the tolls.

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It appears from the evidence that the company's revenue is derived principally from its patrons near Elk Park, and any loss to its revenue is accounted for on the twelve miles of its road on which no toll is demanded.

The principal causes alleged in the complaint in this case seem to be:

1. The amount of the toll demanded for the use of the road at the Elk Park terminus, through two gates, a distance of five miles.

2. The bad condition of the road or the failure and neglect to keep it in repair.

It appears from the evidence that the turnpike under discussion is the only practicable route from Elk Park, near Cranberry, railroad termini and trading points in Mitchell county, to Valle Crucis in Watauga county, and the only road accessible to the populated sections of the two counties. It is, therefore, a much traveled road.

The annual receipts for the tolls of the company do not appear, although the record shows the company was allowed time in which to file statement showing them. The evidence is that, for ten years, during the construction period and after, no receipts from tolls were given to dividends, but since that time dividends have been declared, one of 40 per cent; that for twelve months, ending March 31, 1909, receipts exceeeded expenditures only about $494 or about 18 per cent, and for two months, April and May, 1909, $97 or an average of 20 per cent.

The evidence shows that the condition of the road is often complained of. One or more times an effort to indict it in the court was made, and also a suit for damage on account of accident is now pending.

It further shows that the road is not kept in such repair and in such a class as a toll road paying dividends to its stockholders should be; and the commission so finds.

The maximum tolls authorized by the company's charter are, under the circumstances, excessive, and should not be demanded for the use of the road. The turnpike company recognizes the equity of the mileage or distance scale of charges, and the commission is of the opinion that the tolls allowed for the use of the pike should be so adjusted as to be less burdensome on those using only the Elk Park terminus.

The commission, therefore, approves the following tariff of charges or tolls for use of defendant company's road, and directs that no other charges exceeding same, if collected in the manner as at present, by two gates located as they now are, shall be demanded, namely:

	One gate.	*Second gate.*
Four-horse wagon	15 cents.	add 10 cents.
Two-horse wagon	10 cents.	add 5 cents.
One-horse wagon	5 cents.	add 5 cents.
Two-horse buggy	15 cents.	add 10 cents.
One-horse buggy	10 cents.	add 5 cents.
Horse and rider	5 cents.	add 5 cents.
Cattle	2 cents.	add 1 cent.
Sheep	1 cent.	add 1 cent.

While the question is not now being passed on by the commission, it respectfully calls the attention of the company to section 9 of the act creating said corporation, which, in the opinion of the commission, seems to direct that the fare

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or toll received from the use of said road shall be expended in keeping the toll-house, making and constructing said turnpike and keeping the parts thus made in repair before dividends to stockholders are authorized.

August 4, 1909.

SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY TO THE COMMISSION—EX PARTE—IN RE APPLICATION OF SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY TO INCREASE RATES IN EXCHANGE AT WILMINGTON.

This is a petition filed by the Southern Bell Telephone and Telegraph Company for permission to modify schedule of rates then and now in operation at the exchange in Wilmington, North Carolina, so that on and after October 21, 1909, the rate for

Business service—unlimited duplex line (two stations on line) would be $3.50 per month instead of $3; and unlimited party line (not exceeding six stations on line), $3 per month instead of $2.50; and

Residence service—unlimited special line would be $2.50 per month instead of $2; and unlimited duplex line (two stations on line), $2 per month instead of $1.50.

The proceeding was begun May 27, 1909, and notice of the pendency thereof was given to the public through the public press of the state immediately and that the petition would be heard on June 25, 1909.

Protests were filed by the chamber of commerce of Wilmington, which were withdrawn before the hearing, and later a number of citizens of Wilmington filed protest.

At the hearing petitioners were represented by Messrs. Hunt Chipley and A. B. Andrews, Jr., attorneys. There was no representative of the protestants.

The evidence offered by petitioner was taken by stenographer and typewritten copy thereof was made and is on file in this office.

It appears from this evidence that the rates now in force were put in effect in 1903, when there were about 800 subscribers to the exchange; now there are about 2,000 subscribers to the exchange.

It further appears that the average investment in exchange construction for Wilmington, North Carolina, for the year 1908, was $207,136.68; that the exchange revenue amounted to $50,759.50; and that the expenses of operation amounted to $41,743.39—all of which data is put in the form of table and attached to the evidence. So that the per cent of profit for the year was 3.851, it appears.

It further appears that the average per cent of profit for the three years, to wit: 1906, 1907 and 1908, was 3.054.

The protests in the view taken by the commission are based on misapprehension of the law and the facts. One of the grounds assigned is the profit made by the petitioners upon their whole business in and out of the state. In the view taken by the commission, the petitioner is entitled to reasonable profit on amount invested in the exchange service in Wilmington.

Another ground of protest is that the petitioner made, in 1908, about $36,000 net profit on an investment of $81,000. From the above statement of facts as developed by the evidence, this is a misapprehension, the investment being $207,-

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136 and the net profit $9,016. Upon the evidence in this case it does not appear that the increase in rates petitioned for would yield more than a reasonable income upon the investment, and it does appear that the petitioner is entitled to more income than he is receiving under the present schedule of rates.

It is, therefore, ordered that the petition be granted.

Reports will be required of petitioner from time to time of the operations of said exchange, and rates will be adjusted as the nature and circumstances of the case may require.

FRANKLIN MCNEILL,
Chairman.

August 14, 1909.

ASHEVILLE TELEPHONE AND TELEGRAPH COMPANY TO THE COMMISSION—IN RE APPLICATION OF INCREASE EXCHANGE RATES—ASHEVILLE.

ROGERS, *Commissioner.*

The petitioner in this case asks a revision of and an increase in the telephone rates for exchange service in the city of Asheville.

The petitioner, the Asheville Telephone and Telegraph Company, is a duly authorized corporation, doing a telephone business in the city of Asheville, and, by virtue of an ordinance of said city, has been allowed to charge for unlimited telephone service within said city for a period of five years, from January 1, 1904, rates not exceeding those set forth therein, namely:

For business purposes, special line at the rate (payable in advance) of	$10.00 per quarter,
or	3.50 per month.
For residence purposes, special line, at the rate (payable in advance) of	6.00 per quarter,
or	2.15 per month.
For duplex line for business purposes, at the rate (payable in advance) of	9.00 per quarter,
or	3.15 per month.
For duplex line for residence purposes, at the rate (payable in advance) of	4.50 per quarter,
or	1.65 per month.
For 4 party line for business purposes, at the rate (payable in advance) of	7.50 per quarter,
or	2.65 per month.
For 4 party line for residence purposes, at the rate (payable in advance) of	15.00 per annum,
or	1.50 per month.

The petitioner alleges that the said rates have not been remunerative, yielding less net revenue per annum than one per cent on the value of the property employed in furnishing said exchange service.

The petition in this case was filed May 27, 1909. Notice of the proceeding was given immediately through the public press. Notice giving date of hearing before the commission appeared in The Asheville Citizen, issue June 17, 1909.

At the hearing, June 25, 1909, the petitioner was represented by Alfred Barnard and Hunt Chipley, attorneys. There was no one representing the city of

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Asheville. Evidence offered by the petitioner was taken by a stenographer and typewritten copy thereof made and is filed with other papers in the case.

It appears from the evidence that the present telephone plant in operation in the city of Asheville is practically new, having been reconstructed within the last three years, and is one of highest efficiency. The exchange investment in this plant represents a value, average, 1908, of $272,072.07.

It further appears that the total revenue for the year 1908 was $48,814.13; total expenses, $46,265.31; net revenue of $2,548.82, or a percentage of net profit, .89.

The evidence further shows that for three years, 1906, 1907 and 1908, the result of the operation of the Asheville Telephone and Telegraph Company was less than one per cent net revenue. Exhibits containing data to this effect were filed as evidence at the hearing, and copies thereof are attached hereto as findings of the commission.

It is also shown by the testimony that if the rates asked for in the petition were in effect, assuming that the same number of subscribers and the same class of service were retained, the maximum increase in the company's revenue would be $8,655.24, and that the result of operation would show less than 4 per cent net earnings. Copy of an exhibit filed as evidence in the case to this effect is hereto attached.

It is further shown that the proposed rates are no higher than the rates charged by the Southern Bell Telephone and Telegraph Company in other states and in North Carolina under similar conditions.

It does not appear from the evidence in this case that the increase in rates petitioned for (a schedule copy is hereto attached) would yield more than a reasonable income upon the value of the property employed in the exchange service of the Asheville Telephone and Telegraph Company, and it is the opinion of the commission that the petitioner is entitled to more income than it is receiving under present schedule of rates.

It is, therefore, ordered that the petition be granted, and that the schedule of rates herein filed be and is hereby approved.

August 20, 1909.

CITIZENS OF WATAUGA AND MITCHELL COUNTIES v. VALLE CRUCIS, SHAWNEEHAW AND ELK PARK TURNPIKE COMPANY—IN RE TOLLS —ORDER OVERRULING EXCEPTIONS.

ROGERS, *Commissioner.*

The hearing in the above entitled case was had at Banners Elk, June 11, 1909, and the decision of the commission rendered August 4, 1909. A copy of the order of the commission was mailed both to the plaintiff's and defendant's attorneys August 5, 1909.

The defendant company filed with the commission, on August 23, 1909, exceptions, which were submitted without argument.

The exceptions were overruled, and the defendant company appealed to the superior court and filed bond in the sum of $1,000, August 27, 1909, which is approved by the commission, as provided by section 1078, Revisal of 1905.

Therefore, it is ordered by the commission, upon defendant company filing bond as required in case of appeal to the superior court, that all the papers and evi-

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dence considered by the commission, together with the assignments of errors filed with the appellant, be transmitted to the next term of superior court of Watauga county.

August 24, 1909.

CITIZENS OF MARION ET. ALS. v. SOUTHERN RAILWAY COMPANY, CAROLINA, CLINCHFIELD AND OHIO RAILWAY—FACILITIES AT MARION JUNCTION.

ROGERS, *Commissioner.*

Pursuant to notice to the petitioner and defendants, the exceptions in this case made by the Southern Railway Company were heard the 24th day of August, 1909.

Defendant Southern Railway Company was represented by James H. Pou, attorney, and E. H. Coapman, general superintendent; J. Norment Powell, attorney, and M. J. Caples, vice-president and general manager, represented the Carolina, Clinchfield and Ohio Railway.

Evidence was offered by defendant Southern Railway Company, and the same was taken by the commission's stenographer, copy of which is typewritten and filed in the record of the case.

It appears to the commission, in addition to the evidence in the case, that the parties defendant have practically agreed between themselves upon the terms on which they will provide the facilities prayed for in the petition in this case and as ordered by the commission on the original hearing, as is shown by copies of telegrams to and from defendants through the office of the commission, namely:

"HON. FRANKLIN MCNEILL,
Chairman Corporation Commission,
Raleigh, N. C.

"If the C., C. and O. Railway will make all necessary improvements at Marion Junction for the transfer of passengers and baggage free of cost to the Southern Railway, and will pay two-thirds of the salary of the man necessary to handle the passengers and baggage, the Southern Railway will accept the order requiring them to stop their passenger trains at Marion Junction on flag signal for passengers coming from or going to the C., C. and O. Railway via Marion Junction; it being understood that this order is to cover passengers and baggage only.

E. H. COAPMAN."

"HON. FRANKLIN MCNEILL,
Chairman State Corporation Commission,
Raleigh, N. C.

"Your telegram order in terms suggested by Mr. Coapman's telegram quoted will be satisfactory to us, with provision that Southern Railway shall erect and maintain platform along its own track. This will be insignificant cost, but it is doubtful if any other corporation could do it to the satisfaction of Southern. Would like for order to be so drawn as to give either party right to ask for modification upon any change of conditions or upon ascertaining that its provisions were not fair.

M. J. CAPLES."

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"H. C. BROWN,
Clerk North Carolina Corporation Commission,
Raleigh, N. C.

"Advantage of stopping Southern Railway trains at Marion Junction all in favor of C., C. and O. and at sacrifice of Southern, therefore, C., C. and O. should make all necessary improvements. Southern Railway will maintain the platform and passenger shelter, but C., C. and O. should erect it.

E. H. COAPMAN."

Upon the further consideration of the evidence and the propositions as shown by the telegrams aforesaid, the commission hereby overrules exceptions filed herein, and

It is, therefore, ordered that the defendant, the Carolina, Clinchfield and Ohio Railway, make all necessary improvements at Marion Junction for the transfer of passengers and baggage and pay two-thirds of the salary of the man necessary to handle the passengers and baggage; and

It is further ordered that the defendant, the Southern Railway Company, provide, erect and maintain necessary platform along its own tracks to provide the interchange facilities for passengers and baggage at Marion Junction, and pay one-third of the salary of the man necessary to handle the passengers and baggage aforesaid.

That the facilities required by this order be provided within thirty days from this date.

August 26, 1909.

CITIZENS OF SANFORD ET ALS. v. ATLANTIC COAST LINE RAILROAD COMPANY, SEABOARD AIR LINE RAILWAY, SOUTHERN RAILWAY COMPANY—IN RE SANFORD DEPOT.

This cause coming on for further directions upon defendant filing in this cause plans and specifications for union passenger station at Sanford, and exceptions being filed to said plans by complainants, after notice to all parties of record, the cause was heard on August 23, 1909.

D. E. McIver, Esq., attorney, appeared for petitioners; Col. W. B. Rodman, counsel, appeared for Southern Railway Company; J. H. Pou, Esq., attorney, appeared for Atlantic Coast Line Railroad and Seaboard Air Line Railway.

Evidence was offered which was typewritten and copy thereof filed in this office.

It appearing to the commission that the Seaboard Air Line Railway contemplates making a change in its tracks at Sanford so that it will cross under the Southern Railway or Atlantic Coast Line Railroad track with a grade at Sanford, and that plans have been drawn up for that purpose, and that if this is done it might be necessary to change the location of the union passenger station;

And it further appearing to the satisfaction of the commission that a depot according to the plans filed would be sufficient for the security, accommodation and convenience of the traveling public at least until the Seaboard Air Line Railway will have a reasonable time for maturing and perfecting the plans above suggested;

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It is ordered by the commission that the exceptions to said plans be and they are hereby overruled.

The order heretofore made in this cause does not indicate what material should be used in the construction of said union passenger station, nor do we do so now; nor do we pass upon the question as to whether defendant will violate "fire limits law" if they use material of wood in constructing said depot. This is a matter for the city government of Sanford.

We renew our order that the defendants unite in erecting a union passenger station adequate to the security, accommodation and convenience of the traveling public.

FRANKLIN McNEILL,
Chairman.

August 26, 1909.

Commissioner Aycock dissenting.

ATLANTIC COAST LINE RAILROAD COMPANY, SEABOARD AIR LINE RAILWAY, SOUTHERN RAILWAY COMPANY, NORFOLK AND SOUTHERN RAILWAY, TO THE COMMISSION—IN RE APPLICATION FOR RELIEF UNDER CHAPTER 446, LAWS OF 1909, FROM EQUIPPING ENGINES WITH ELECTRIC OR POWER HEADLIGHTS.

The petitions of the Atlantic Coast Line Railroad Company and Seaboard Air Line Railway were heard, after due notice, on the 24th day of May, 1909.

Geo. B. Elliott, Esq., appeared and represented Atlantic Coast Line Railroad Company; James H. Pou, Esq., appeared and represented Seaboard Air Line Railway; D. K. Wright, engineer, appeared and asked to be allowed to represent his own interests and that of other engineers, and was allowed to do so.

The evidence offered was typewritten and copy thereof filed in this office.

The petition of the Norfolk and Southern Railway was heard on the 22d day of June, 1909. W. W. Terry, attorney, appeared and represented petitioner.

The Southern Railway Company did not offer any evidence, but relied upon the evidence of other petitioners so far as same was applicable to its petition.

These petitions are all considered together, as they all involve the construction of the same statute.

The petition of the Southern Railway Company alleges that more than 25 per cent of its engines in operation in North Carolina are equipped with electric or power headlights, as required by the statute, and that on this account and also on account of abnormal depression of business, and the further fact, which they allege, that the safety of employees and the public will not be hazarded thereby, they ask to be exempted from equipping any engines until after April 1, 1910, and before April 1, 1911.

The petition of the Seaboard Air Line Railway alleges local trains 3 and 4, running between Norlina and Johnston Street Station, are scheduled to run wholly in daytime; and that trains from Boykins to Lewiston are on branch lines on which few trains are operated, and those that are are operated on day schedule; and that trains between Henderson and Durham and between Henderson, Dickerson and Oxford are on branch lines with few trains and on day schedule; and that trains operated between Franklinton and Louisburg are on branch lines with light service and daylight schedule; and that trains 1, 2, 3, and 4, operated between Raleigh and Aberdeen and Aberdeen and Monroe, are

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local trains and scheduled for daylight runs; that trains operated between Moncure and Pittsboro are on branch lines and scheduled for light service and in daylight; that trains 5 and 6, operated between Hamlet and Columbia, are local trains operated on daylight service; that trains operated between Hamlet and Wilmington are on a road which is operated as a branch line with light service; and that trains operated between Monroe and Rutherfordton, including Ellenboro Branch, are on a road which is operated as a branch line and the service is light; that trains 5 and 6, operated between Monroe and Chester, are local trains run on daylight schedule with light service; and that the exemption of engines of all of the above trains from electric or power headlights will not, in petitioner's opinion, result in increased hazard to the men operating the trains, or other employees, or the traveling public, and will result in saving of petitioner's funds.

The petition of the Atlantic Coast Line Railroad Company and the Norfolk and Southern Railway alleged that electric or power headlights are not necessary or advisable on trains operated by them in North Carolina.

The statute provides that every company, etc., owning or operating a railroad is required to equip and maintain and use upon each and every locomotive in railroad service on main lines in this state an electric or power headlight, etc.: Provided, that only 25 per cent of said locomotives not *now* so equipped shall be required to be so equipped or used by April 1, 1910; another 25 per cent by April 1, 1911; another 25 per cent by April 1, 1912, and the remainder by April 1, 1913: Provided that this act shall not apply to locomotives regularly used in switching cars or trains; and further provided that this act shall not apply to locomotive engines used exclusively between sunup and sundown, nor going to nor returning from repair shops when ordered in for repairs: Provided further, the corporation commission may relieve from the operation of this act such locomotives and roads or parts or sections or branches of road upon which the corporation commission may deem electric or power headlights not advisable: Provided further, that should an engine start on a trip with headlight in good working condition, and from some unavoidable cause such headlight becomes disabled and cannot be repaired on the line of the road on which such run is being made, there shall be nothing in this act to prevent said engine from continuing on said trip, and the railroad shall not be liable for prosecution on account of such failure.

The contention of Southern Railway Company is that over 25 per cent of its engines now in operation in North Carolina are equipped with electric or power headlights, and, therefore, they should not be required to equip any more of its engines until after April 1, 1910, and prior to April 1, 1911; but the statute quoted above requires that 25 per cent of engines not *now so equipped*, etc. This act was passed March 5, 1909, so that the statute will not bear such a construction or the construction contended for by petitioner.

The evidence offered on the trial to show the understanding of the parties urging the bill or the legislative committee which passed upon it cannot be considered so as to change the plain words of the statute.

The corporation commission is only authorized to relieve from the operation of this act such locomotives, etc., upon which the said commission may deem such electric or power headlights not advisable.

Upon consideration of the petitions and the evidence, the commission is unable to grant the relief prayed for in the foregoing petitions, and,

Therefore, it is ordered that they and each of them be dismissed.

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The commission deems it proper to say that a number of the locomotives referred to in the petitions are exempted from the operation of the law by the act itself. We only decide that, in our judgment, we ought not to prevent the operation of this law under the power conferred on us by this act.

FRANKLIN MCNEILL,
Chairman.

August 26, 1909.

CITIZENS OF SANFORD ET ALS. v. ATLANTIC COAST LINE RAILROAD, SEABOARD AIR LINE RAILWAY, AND SOUTHERN RAILWAY COMPANY—IN RE SANFORD DEPOT—DISSENTING OPINION OF B. F. AYCOCK, COMMISSIONER.

A sense of justice to the traveling public, citizens of Sanford and the railroad companies, compelled me to dissent from the order of the commission in overruling the petition of the citizens of Sanford.

There are three railroads using one depot at Sanford, to wit: Seaboard Air Line Railway, Atlantic Coast Line Railroad, and Southern Railway Company. The people of Sanford already have a union depot. They complain that the depot is not sufficient in size and has not the convenience necessary to accommodate the traveling public and that the construction and appearance of same is not in keeping with the size and importance of the town.

Mr. J. M. Shea, superintendent of the division of the Seaboard Air Line Railway on which Sanford is located, in his sworn testimony, says that the present depot "is not large enough; that the waiting rooms are not large enough; that the baggage room is not large enough; it needs toilet arrangements put in. The station is badly kept; it has not received proper attention. We should have a seating capacity in each waiting room for at least thirty passengers."

The evidence of the different witnesses before the commission shows conclusively that the present station is inadequate to meet the needs of the town.

The statement was made to the commission, however, that the Seaboard Air Line Railway (which is in the hands of a receiver) had plans on foot, when reorganized, to lower the grade of its roadbed at Sanford, and, if lowered, it might be that a new depot would be necessary and, therefore, the commission was urged not to require the construction of a union station at this time. This suggestion—and it appears to be merely a suggestion without any tangible basis to support it—appears to have been seriously considered by the commission.

"It further appearing to the satisfaction of the commission that a depot according to the plans filed would be sufficient for the security, accommodation and convenience of the traveling public, at least until the Seaboard Air Line Railway will have a reasonable time for maturing and perfecting the plans above suggested."

The plans filed provide for additions to the present depot; additions constructed of wood. That these plans are by no means satisfactory to the people of Sanford the following statement from the citizens of that town, filed by their attorney, abundantly show.

If the building is "enlarged as suggested in the plans, it would have the appearance of a cow shed and would be a reflection upon the three great systems represented in its construction, and would remain, as it now is, a disgrace to the town."

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It was clearly shown by the testimony before the commission that the depot is within the fire limits of the town of Sanford, and that the building of the additions to the present depot in accordance with the plans approved by the commission would be in violation of law. In other words, the effect of the order of the commission is to command the three railway companies to violate a valid ordinance of the town of Sanford. The result would probably be that they would not be permitted to violate the ordinance, the whole question would be thrown into the courts, and the traveling public at Sanford required to indefinitely suffer the inconvenience of the present inadequate depot facilities.

The receipts at Sanford for passenger fares of the three railroads, according to the evidence offered before the commission, amount to about thirty-six thousand dollars per year, besides the large receipts from freight.

It was admitted on the hearing that if the suggested plan of lowering the grade was carried out, that the depot of the Seaboard Air Line Railway would probably be moved a quarter of a mile from the present location and the traveling public would then lose the benefit of a union station.

In my judgment, an order should be made requiring the construction of a union depot, to be of brick or stone, and to cost not less than five thousand nor more than eight thousand dollars. The receipts of these three railroads at Sanford, in my judgment, justify the expenditure and the needs of the traveling public demand this consideration.

For these reasons I dissent from the order of the commission herein rendered.

B. F. AYCOCK,
Commissioner.

August 31, 1909.

IN RE ASSESSMENT OF MORRISON PRODUCE AND PROVISION COMPANY.

This cause coming on to be heard upon exceptions of Morrison Produce and Provision Company, the following are the facts:

Morrison Produce and Provision Company, a corporation organized under and by virtue of the laws of North Carolina, and doing business and having its principal office in the city of Statesville, made a report to the corporation commission for assessment and taxation under section 34 of the Machinery Act, 1909.

The appraisal of the capital stock of said corporation by its secretary in said report is as follows:

"Cash value of capital stock on 1st day of June, 1909; cash value after leaving out stock invested in other corporations, $2,500."

"Assessed value of all real and personal property on which corporation pays taxes, $2,500."

"Value of capital stock less assessed value of all real and personal estate, nothing."

The corporation commission was not satisfied with the appraisal and valuation so made and returned, as it appeared from said report that the amount of capital stock paid into said corporation was $10,000 and that $7,500 of this was invested in stock in other corporations and that the corporation owned personal property which was assessed at $2,500; and, as they were authorized and empowered to do, made a valuation thereof based upon the facts contained in said report, and settled an account on the valuation so made for taxation and immediately gave notice thereof to said corporation.

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The corporation commission assessed the capital stock at $7,000 and deducted therefrom $2,500, the assessed value of real and personal property, and found a corporate excess of $4,500.

The said corporation was dissatisfied with the settlement so made against it and within twenty days after notice of such settlement filed with the corporation commission exceptions with the particulars to which it excepted and the ground thereof.

1st. "For that the corporation commission appraised the capital stock of the Morrison Produce and Provision Company for the purposes of taxation at $7,000."

This is overruled for the reason that the appraisal of the capital stock is not excessive. Ten thousand dollars was paid into this corporation on its capital stock.

2d. "For that the corporation commission charged against the said Morrison Produce and Provision Company the sum of $4,500 corporate excess."

This exception is overruled. The capital stock being valued at $7,000 and the assessed value of real and personal estate being $2,500, the corporate excess is found by deducting this latter item from the appraised value capital stock.

The facts and reason assigned to sustain foregoing exceptions are as follows:

1st. "The capital stock of said corporation amounts to $10,000, but said capital stock is invested in the following manner, to wit:

Stock in other corporations	$7,600.00
Balance	2,400.00
Total	$10,000.00

2d. "The Morrison Produce and Provision Company is advised and believes that the $7,600 of its capital stock invested in other corporations should not be taxed. This is done when is charged the corporate excess. The said corporation is advised and believes that this corporate excess is in violation of the statute laws of North Carolina by reason of the fact that section 4 of schedule A of the Revenue Act uses the following language: 'Nor shall corporations legally holding capital stock in other corporations upon which the tax has been paid by the corporation issuing the same be required to pay any tax on said stock or list the same.'

3d. "That none of the stock held by the Morrison Produce and Provision Company is used for the purpose of obtaining money with which to conduct the business of said corporation,

4th. "That the said Morrison Produce and Provision Company returned for taxes the following property, to wit:

Personal property ..... $2,500.00."

The corporations in which the Morrison Produce and Commission Company hold these shares of stock were created and organized and are doing business under the laws of North Carolina.

The authority for assessing this corporation was conferred upon the corporation commission by section 34 of the Machinery Act, 1909. In order to enable them to make this assessment, the corporation is required to make a report to them on or before the 1st day of July of each year, giving certain facts "and in this report one of the following named officers of such corporation, etc., presi-

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dent, secretary, etc., after being duly sworn or affirmed to do and perform the same with fidelity to the best of his knowledge and belief, shall estimate and appraise the capital stock of said company at its actual value in cash on the first day of June, after deducting therefrom the assessed value of all real and personal estate upon which the corporation pays taxes, as indicated or measured by the amount of profit made, either declared in dividends or carried into surplus or sinking fund, etc."

In assessing this corporation the corporation commission did not understand that they were authorized to deduct anything from the value of the capital stock except the assessed value of real and personal estate upon which the corporation pays taxes.

If there is any conflict between section 34 of the machinery act and section 4 of the revenue act, the corporation commission cannot correct it.

There is no evidence that the corporations issuing the shares capital stock held by Morrison Produce and Provision Company paid taxes on the shares of stock so held.

The exceptions are overruled and the assessment is hereby affirmed.

FRANKLIN MCNEILL,
Chairman.

September 6, 1909.

IN RE J. K. MORRISON & SONS COMPANY.

This cause coming on to be heard upon exceptions of J. K. Morrison & Sons Company, the following are the facts:

J. K. Morrison & Sons Company, a corporation organized under and by virtue of the laws of North Carolina, and doing business and having its principal office in the city of Statesville, made a report to the corporation commission for assessment and taxation under section 34 of the machinery act of 1909.

The appraisal of capital stock of said corporation by its secretary in said report is as follows:

"Cash value of capital stock on the 1st day of June, 1909; cash value, leaving out difference between assessed value of real estate and cost, as well as stock in other corporations, $34,600."

"Assessed value of all real estate and personal property on which corporation pays taxes, $34,600."

The corporation commission was not satisfied with the appraisal and valuation so made and returned, as it appeared from said report that the amount of capital stock paid into said corporation was $50,000 in cash and that the amount of dividend declared ending with 1st day of June, 1909, during the year, was $12,000, and, as they were authorized and empowered to do, made a valuation thereof based upon the facts contained in said report and settled on valuation so made for taxation and immediately gave notice thereof to said corporation.

The corporation commission assessed the capital stock at $50,000 and deducted therefrom $34,600, the assessed value of real and personal property, and found a corporate excess of $15,400.

The said corporation was dissatisfied with the settlement so made against it, and within twenty days after notice of such settlement filed with the corporation commission exceptions with the particulars to which it excepted and the ground thereof.

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1. "For that the corporation commission appraised the capital stock of J. K. Morrison & Sons Company for the purposes of taxation at $50,000."

This is overruled for the reason that the appraisal of the capital stock of this corporation is not excessive. Fifty thousand dollars was paid in and upon this amount a dividend of $12,000 was declared January 1, 1909, for the year ending June 1, 1909.

2. "For that the corporation commission charged against the J. K. Morrison Sons Company the sum of $15,400 corporate excess."

This exception is overruled. The capital stock being valued at $50,000 and the assessed value of the real and personal estate being $36,400, the corporate excess is found by deducting this last item from the capital stock.

The facts and reason assigned to sustain foregoing exceptions are as follows:

1. "It is true that the capital stock of said corporation amounts to $50,000, but said capital stock is invested in the following manner, to wit:

Real estate	$12,590.00
Stock in other corporations	10,350.00
Balance	27,060.00
Total	$50,000.00

2. "That the real estate of said corporation cost said J. K. Morrison & Sons Company the sum of $12,590, as set out above, and is carried on the books of the company for that sum, but the tax assessors appointed by law for the purpose of placing valuations on real estate for the purposes of taxation valued said real estate in the sum of $5,650 and reported said valuation, as required by law, to the board of county commissioners of Iredell county, which said valuation was accepted by said board as a proper valuation of said property for the purposes of taxation, and said valuation was duly entered on the books of Iredell county.

3. "That said corporation does not feel that it should be compelled to pay taxes upon the difference in the valuation placed upon the said real estate by the assessors and the cost of same. This is done when the corporation is charged with corporate excess to that amount. This compels said corporation to pay taxes at a great deal higher rate than does an individual owning the same property. The said J. K. Morrison & Sons Company is advised and believes that the charge against it of said corporate excess is unjust, inequitable, unconstitutional and invalid."

These facts and reason do not convince the commission that an error was made by them in this appraisal. It may be that the corporation paid more for its real estate than it is worth.

The corporation commission does not pass upon the value of the different properties in which the capital stock is invested, but taking the earnings to be $12,000, as reported, they are of the opinion that the capital stock, as a whole, is worth $50,000.

The further facts and reasons assigned are as follows:

4. "That the $10,350 held by the J. K. Morrison & Sons Company should not be taxed by means of charging said corporation with corporate excess to that amount. That said J. K. Morrison & Sons Company is advised and believes that this is true by reason of the fact that section 4 of the revenue act (schedule A) of the legislature of 1909, uses the following language: 'Nor shall corporations legally holding stock in other corporations, upon which the taxes have been paid

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by the corporation issuing the same, be required to pay any tax on said stock or list the same.

5. "That none of the stock held by J. K. Morrison & Sons Company in the other corporations is used for the purpose of obtaining money with which to conduct its business.

6. "That the said corporation returned for taxes the following property, to wit:

Real estate	$5,650.00
Personal property	28,950.00
Total	$34,600.00."

The corporations in which J. K. Morrison & Sons Company hold these shares of stock were created and organized and are doing business under the laws of North Carolina.

The authority for assessing this corporation was conferred upon the corporation commission by section 34, machinery act of 1909.

In order to enable them to make this assessment, the corporation is required to make a report to them on or before the first day of July of each year, giving certain facts, "and in this report one of the following named officers of such corporations, etc., president, secretary, etc., after being duly sworn, or affirmed, to do and perform the same with fidelity to the best of his knowledge and belief, shall estimate and appraise the capital stock of said company at its actual value in cash on the first day of June, after deducting therefrom the assessed value of all real and personal estate upon which the corporation pays taxes, as indicated or measured by the amount of profit made, either declared in dividends or carried into surplus or sinking fund, etc."

In assessing this corporation the corporation commission did not understand that they were authorized to deduct anything from the value of the capital stock except "the assessed value of the real and personal estate upon which the corporation pays taxes."

If there is any conflict between section 34 of the machinery act and section 4 of the revenue act, the corporation commission cannot correct it.

There is no evidence that the corporations issuing the shares of stock held by J. K. Morrison & Sons Company paid taxes on the shares of stock so held.

The exceptions are overruled and the assessment is hereby affirmed.

FRANKLIN MCNEILL,
Chairman.

September 6, 1909.

CITIZENS OF WELDON v. ATLANTIC COAST LINE RAILROAD COMPANY AND SEABOARD AIR LINE RAILWAY—IN RE UNION PASSENGER STATION.

ROGERS, *Commissioner.*

This cause coming on to be heard before the commission at Raleigh on the 21st day of September, 1909, the plaintiffs were represented by their attorneys, W. E. Daniel, Esq., and George D. Green, Esq., and the defendant Atlantic Coast Line Railroad Company by its attorney, George Elliott, Esq., and W. H. Newell, general superintendent; and the defendant Seaboard Air Line Railway by its attorney, Murray Allen, Esq., and J. H. Whitt, superintendent.

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The evidence of both plaintiffs and defendants was taken by the commission's stenographer and typewritten, copies of which are filed with the record in the case.

It appears to the commission, from the evidence, that the defendants have separate waiting rooms and maintain separate agencies at Weldon, but upon adjoining lots and in buildings which their passengers use in common for their convenience and comfort.

That the defendant's, Seaboard Air Line Railway, station is a one-story brick structure with two apartments, the size of each being 13 by 18 feet, with a seating capacity for eighteen people in either apartment, and are not provided with the usual conveniences for the privacy and accommodation of the traveling public.

It also appears from the evidence that the defendant Seaboard Air Line Railway, in receiving and delivering passengers at this station, has to back its trains into or out from it, to the danger and confusion of the public. That the revenue, in tickets sold at this station by the defendant Seaboard Air Line Railway, is from $1,500 to $1,800 per month.

As to the defendant Atlantic Coast Line Railroad Company, the evidence shows that its station at Weldon is a portion of an hotel building, with apartments for white and colored passengers, with a seating capacity of twelve and seventeen persons, respectively.

That there are toilet arrangements for females only, and that the arrangements of the apartments are such as to make the ventilation objectionable and the lights poor.

It also appears from the evidence that the daily average of passengers hauled by the defendant Atlantic Coast Line Railroad Company out, as shown by tickets sold, was 81, and that the passenger revenue for tickets sold for a period of one year was $21,815.83. That the defendants operate through Weldon daily fourteen passenger trains, and that it is an important transfer point.

That the arrangement for the transfer of baggage between the defendant roads is uncertain and unsatisfactory.

The evidence shows that the town of Weldon is an important industrial and commercial point and has a population of 1,800 to 3,000.

The commission made a personal investigation of the conditions at Weldon on the 27th instant and have since reviewed the evidence in the case.

It is the opinion of the commission that the defendant railroad companies have not separate depots which are adequate and convenient and offer suitable accommodation for the traveling public. That a union passenger station at Weldon for the defendant roads is practicable, and that the necessities of the case require them to have one common or union passenger station for the security, accommodation and convenience of the traveling public.

Therefore, the commission hereby orders the defendants, Atlantic Coast Line Railroad Company and Seaboard Air Line Railway, to unite in the joint undertaking and expense of erecting, constructing and maintaining such union passenger depot, commensurate with the business and revenue of such railroad companies.

It is further ordered that plans and specifications for such building and site be submitted to the commission within thirty days from this date for its inspection and approval.

This cause is retained for further orders.

September 29, 1909.

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CITY OF DURHAM v. NORTH CAROLINA RAILROAD COMPANY, SOUTHERN RAILWAY COMPANY, AND SEABOARD AIR LINE RAILWAY.

This cause coming on to be heard on exceptions by plaintiff to the findings heretofore made in this case, the plaintiff being represented by R. O. Everett and H. A. Foushee, attorneys; the North Carolina Railroad Company and Southern Railway Company by W. B. Rodman, Esq.; and the Seaboard Air Line Railway by F. L. Fuller, Esq.:

Upon consideration of argument of counsel, it is ordered that exception 1 be overruled.

The act under which this proceeding is brought, chapter 199, Private Laws of 1905, provides:

"SECTION 1. That the city of Durham is hereby authorized and empowered to extend Gregson Street, Carr Street, and Alston Avenue, public highways, under the railroad tracks crossing said streets or the extensions of said streets, and to cross the right of way of any railroad company owning the same at said crossing or any extension of said streets across said right of way."

This statute seems to contemplate that the street shall be opened by the city of Durham. The corporation commission is not empowered to limit the time within which the work shall be done by the city, and no power is conferred upon the corporation commission to require defendants to extend said street or to construct an underpass thereat.

Exception 2 is overruled. No evidence was offered in this case except by plaintiff. The testimony tended to show that if the subway was made for Alston Avenue, as proposed, in order to substitute over support for defendants' tracks it would cost $26,000, and the corporation commission is of opinion that the value of this property to defendant is the cost of a permanent substitute. It was further in evidence that a wooden structure is not advisable and would only be temporary and liable to accident, and that it ought to be made of concrete with steel girders, and that the cost of structure would be $26,000; and petitioner prayed that the abutments be constructed out of concrete with steel girders.

Exception 3 is overruled. The plaintiff alleges in his petition, article 11, that an opening of 12 feet in the clearance and 46 feet between the abutments would be necessary to make an underpass at said crossing, and prayed for a finding to that effect.

Exception 4 is overruled. Mr. White, city engineer and witness for plaintiff, testified that Alston Avenue could be made 3 or 4 feet lower under the railroad track than was proposed, and drained. There was no evidence that it was practicable to raise the railroad tracks or what cost would be incurred in doing it. The evidence shows that there are five tracks at this point occupied by defendants.

Exception 5 is overruled.

It is, therefore, ordered that all the exceptions of the defendant be and they are hereby overruled.

FRANKLIN MCNEILL,
Chairman.

October 2, 1909.

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CITY OF DURHAM v. NORTH CAROLINA RAILROAD COMPANY, SOUTHERN RAILWAY COMPANY, SEABOARD AIR LINE RAILWAY.

This is a motion by the city of Durham to certify the record on appeal to the superior court for trial.

R. O. Everett, Esq., appeared for complainant, and suggested that the record be sent to the superior court of Durham county.

J. H. Pou, Esq., attorney for Southern Railway Company, and F. L. Fuller, Esq., attorney for Seaboard Air Line Railway, resisted the motion to certify the case to Durham county, but stated that they did not object to any other county in the state.

Upon consideration of the matter, it appearing that the city of Durham has complied with the terms of the statute, it is ordered that all the papers and evidence considered by the corporation commission, together with the assignment of errors filed by appellant, be transmitted to the superior court of Wake county for trial.

The appellate court's attention is called to the fact that by directions of the statute this cause is entitled in the appellate court "the state upon relation of corporation commission against city of Durham," though corporation commission has no interest in the matter. The city of Durham and the North Carolina Railroad Company, the Southern Railway Company and the Seaboard Air Line Railway are interested in the questions presented by appeal in this case.

FRANKLIN MCNEILL,
Chairman.

October 25, 1909.

CITIZENS OF STATESVILLE v. SOUTHERN RAILWAY COMPANY—PASSENGER DEPOT.

ROGERS, *Commissioner.*

The petition filed in this case by the committees representing the Manufacturers' Association, the Commercial Club, the United Commercial Travelers, the Retail Merchants' Association, and the Board of Aldermen of the city of Statesville, asks for a new passenger station at Statesville.

After the usual notice to all parties of the proceeding, October 5, 1909, was the day on which the hearing of the matter was fixed, at Statesville.

The plaintiffs and defendant appeared before the commission at the time and place so fixed, the plaintiffs appearing through H. P. Greer, Dorman Thompson, and Turner & Armfield, attorneys at law; and defendant company by its general superintendent, G. R. Loyall.

The only testimony offered was by plaintiffs, which was taken by the commission's stenographer, typewritten, and copies thereof filed with the other papers in the case.

It appears from the evidence that Statesville is a town with 5,000 or more population, of commercial and manufacturing importance; it shows that for the months September, 1908, to September, 1909, inclusive, the revenue from freight and passengers received by the defendant company at Statesville amounted to $397,703.06; that the passenger revenue for tickets sold for the same period was $62,673.90; that it is a junction point, being the crossing of the Western North Carolina Railroad and the Charlotte, Statesville and Taylorsville Railroad. It appears that at this point the roads interchange many passengers. Parties de-

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siring to transfer from one road to the other necessarily use the passenger station there. The evidence is and the trains' schedules show that passengers wait from thirty minutes to one and a half hours at this point. There are ten passenger trains daily passing this junction.

The station building is a wooden structure with rooms for white and colored passengers, each room with a seating capacity for fifty-two to fifty-five persons. It is without any outside projections or shelter, has no toilet conveniences, and the evidence shows that the city sewerage is a considerable distance from the station; but, while that is true and the cost of extending it to the station approximates $1,000, the city will make the extension at any time the railroad company builds a satisfactory depot.

It also appears that on many occasions more than twice as many persons were taking the trains at this station as was seating room for them in the building.

The evidence shows that the manner in which the express and baggage are handled, and the arrangements of the tracks in the depot yard inconvenience and subject to danger the passengers received and delivered at this point.

The testimony of N. B. Mills, W. A. Thompson, W. L. Gilbert and E. G. Gilmer, business men of the town of Statesville, is that they are perfectly familiar with the conditions about the station there and that the accommodations for the public furnished by the defendant company at Statesville are totally inadequate. Their evidence is in no way denied.

The commission personally made inspection of the conditions at Statesville.

After careful consideration of the evidence and the conditions as they appear, the commission is of the opinion that the accommodations asked for in the petition should be granted; that the public necessity demands it, and the revenues received by the defendant company at Statesville justify it.

Therefore, it is hereby ordered by the commission that the Southern Railway erect a passenger depot at Statesville, North Carolina, with accommodations commensurate with the business and the revenue at that place.

It is further ordered that the plans and specifications be submitted to the commission for its inspection within sixty days from this date: Provided, however, that before approval of the plans so ordered, it shall appear to the commission that the city of Statesville has extended its sewer line so that the toilets which the defendant companies will be expected to provide in said station can be connected therewith.

October 30, 1909.

CITIZENS OF LIBERTY, SILER CITY AND OTHERS v. SOUTHERN RAILWAY COMPANY—PASSENGER SERVICE.

This cause coming on to be heard on petition and answer, after conferences with the defendant and after personal investigation by the commission, the following facts are found:

Complaint was filed in this case alleging necessity for additional passenger facilities on the A. and Y. Railroad between Sanford and Greensboro. The allegation is that there should be daily passenger service in the morning from Sanford to Greensboro and in the afternoon from Greensboro to Sanford. The distance from Sanford to Greensboro is 61 miles, with 13 stations inclusive.

Substantially the same complaint was made to this commission in the year 1906, and defendant alleged that this deficiency could be remedied by attaching

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passenger coach to through freight trains which would leave Sanford in the morning at 6:00 o'clock and arrive at Greensboro at 10:00 o'clock, and returning leave Greensboro at 2:00 o'clock in the afternoon; and defendant promised the commission that such service would be installed. The corporation commission is informed that this passenger coach was attached to the through train and for a time improved the passenger facilities, but being a through freight train rather than a passenger train, in course of time, when there was no train load of carload freight, the schedule for this train would be annulled, and so it became uncertain.

Another objection was that the actual time of leaving Greensboro became more and more uncertain. While scheduled to leave at 2:00 o'clock P. M., it was frequently two or more hours later; and finally this passenger service was discontinued entirely, not on account of lack of passenger patronage, but because it was a freight train, so that now there is practically but one passenger service daily each way between Sanford and Greensboro, and this is by means of through train from Mount Airy to Wilmington and Wilmington to Mount Airy. This through passenger service has existed, with the exception of a few months, ever since the C. F. and Y. V. Railway was constructed.

The present schedule provides that train No. 130 shall leave Greensboro at 12:50 P. M. daily and arrive at Sanford at 3:30 P. M.; and train No. 131 shall leave Sanford at 2:18 P. M. and arrive at Greensboro at 4:45 P. M. These trains are well patronized between Greensboro and Sanford, the coaches being usually well filled and frequently crowded. It is necessary, for the convenience of the traveling public, that these trains be maintained and operated as through trains between Wilmington and Mount Airy.

There is also a mixed train operated between Greensboro and Ramseur, mainly for the convenience of Ramseur, which incidentally serves that portion of the road between Greensboro and Climax. The distance between Greensboro and Climax is 13 miles. This train is also a necessity.

In answer to complaint, defendant proposed to add passenger coaches to local freight train, with schedule to leave Sanford at 6:00 A. M. and arrive at Greensboro at 10:00 A. M., and returning leave Greensboro at 2:00 P. M. and arrive at Sanford at 8:00 P. M. The corporation commission is of the opinion that the time called for in this schedule is too long. The schedule of passenger trains between Sanford and Greensboro is about two and a half hours—to be accurate, one is 2 hours and 27 minutes and the other 2 hours and 40 minutes, and this, we are informed, is usually kept.

The corporation commission is of the opinion that the schedule ought not to be longer than three or three and a half hours.

The corporation commission is further of the opinion that the schedule ought to require the arrival at Greensboro at or before 9:25 A. M. instead of 10:00 A. M., so as to connect at Greensboro with trains leaving Greensboro at and after that hour, especially with train No. 144, which leaves Greensboro at 9:30 A. M. for Goldsboro, which would furnish connection for the traveling public from points between Sanford and Greensboro to all Southern Railway points, as well as connections at Durham, Raleigh, Selma and Goldsboro; and that the schedule ought further to require that this train should not leave Greensboro, returning to Sanford, earlier than 3:20 P. M., so as to furnish transportation to points on this road for passengers arriving at and before that hour.

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It is, therefore, ordered that Southern Railway furnish passenger service between Sanford and Greensboro and Greensboro and Sanford daily on schedule for the run not to exceed three and a half hours, and arrive at Greensboro by or before 9:15 A. M., so as to connect with trains leaving Greensboro after that hour, and returning leave Greensboro not earlier than 3:20 P. M., so as to accommodate passengers arriving on trains before that hour; and to that end that they make a passenger schedule and report same to this commission within fifteen days from the date hereof.

FRANKLIN MCNEILL,
Chairman.

November 1, 1909.

N. W. HATCH v. SEABOARD AIR LINE RAILWAY—FREIGHT SIDING FACILITIES.

AYCOCK, *Commissioner.*

It appearing to the corporation commission, from petition of N. W. Hatch, that Millbrook is a small passenger and freight station 6.6 miles north of Raleigh on the Seaboard Air Line Railway.

There is at this point a small combination freight and passenger depot, ample for the accommodation of passengers and for such freight as is ordinarily moved through a warehouse, but under present conditions practically no accommodation for shipment or delivery of carload freight.

The Seaboard Air Line Railway has, at this point, four tracks—the main line, a pass track on both the east and west side of said main line, and a short spur track running alongside of the depot, for the shipment and delivery of freight moving through the depot. The spur track continues far enough north of the depot to take three cars at a time, two of which extend beyond the depot. A public highway crosses these tracks on the south side of the depot at right angles. South of this highway the railway enters a cut, which makes it impossible to load or unload cars south of the depot. North of the depot is also a small cut, but the land only rises to about the height of a car door. At this point, at the north end of the spur, the railway has provided a landing where one car at a time can be loaded or unloaded. This point has been used by shippers for that purpose many years. On or about the 27th of September free access to this spur track was prevented by a wire fence built by private parties, giving great inconvenience for the loading and unloading of cars at the only place that car service could be given to the general public, making it impossible to drive a two-horse team up to the cars, there being only a space of about eight feet. The only possible way now to reach it is with a one-horse wagon, then take out and push back the empty wagon.

With these facts before it, the commission orders that all obstructions be cleared away for at least twenty-five or thirty feet, so as to give free access to the depot and sidings necessary for the loading and unloading of freight cars.

November 8, 1909.

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CITIZENS OF CANTON v. SOUTHERN RAILWAY COMPANY—IN RE BRIDGE AT RAILROAD CROSSING.

This case was heard at Canton on the 6th of October, 1909, for convenience of the parties.

Plaintiff was represented by the mayor, John M. Curtis, and by the board of aldermen, J. H. Mease, H. D. Secrest, and E. V. Hampton; defendant was represented by the general superintendent, G. R. Loyall, engineer of maintenance of way, T. H. Gatlin, and superintendent, T. S. Boswell.

Evidence was taken by stenographer and typewritten, and a copy of same is filed in the record in this office.

Petition alleges in substance that defendant company maintains a line of railway tracks in the town of Canton, crossing the public highway of said town near its passenger station, and that at said crossing trains and locomotives are constantly crossing and moving backwards and forwards at frequent intervals, and that said tracks are constantly in use by said trains and locomotives, both for freight and passenger trains and also for switching and moving freight cars; that said crossing is dangerous, and that the persons using it are in constant jeopardy of their lives; and that the said town is thickly populated on both sides of said railroad crossing, and that in going to and from places of business in said town it is necessary to cross at said crossing; and that there is an adequate place at said crossing for the construction of an overhead bridge, which could be constructed at a reasonable cost, and that said overhead bridge would minimize the danger incident to said crossing; and prays for an order directing defendant to construct an overhead bridge, etc.

Defendant admits that its tracks cross the highway at grade, as alleged, and that it is a dangerous crossing, but denies that it is practicable to construct an overhead bridge at said crossing. Defendant further says that it is practicable to construct an overhead bridge at a point east of said crossing, but there is no street to this point (the point and line of street being indicated by a blue print filed with the commission).

Defendant further says that it proposed to plaintiff that, if they would abolish the present grade crossing and condemn the land for a street to defendant's right of way, defendant would construct an overhead bridge and grade the street and approaches to said bridge, the point being indicated as above. That at first plaintiff agreed to this proposition, and defendant began to collect material for the work, but, upon plaintiff refusing to abolish the grade crossing, the preparation was discontinued.

It was alleged and admitted, and the evidence establishes beyond doubt, that the crossing is a dangerous one; it is the throat of a yard at which a large amount of carload freight is delivered, and the business at this place is growing so that instead of the danger becoming less in the future it will become greater.

As alleged in the petition, this is the only crossing in the town of Canton, a town of 2,500 to 3,000 inhabitants, with about half of its population located on either side of the railroad track. The passenger and freight depot is south of the railroad, so that all persons on the north have to cross it for their freights and to take passage on the trains. It is estimated that 500 school children who live on the south side have to cross and recross it daily to reach the school building, which is on the north side.

It was conceded that it is impracticable to construct an overhead bridge at the crossing.

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The statute under which this petition is filed is as follows:

"SECTION 1. That in addition to the powers already conferred upon and possessed by the North Carolina corporation commission it shall have power:

* * * * * * * * *

"(c) To require the raising or lowering of any track or highway at any highway crossing and to designate who shall pay for the same, and, when they think proper, partition the cost of abolishing grade crossings and the raising or lowering of said track or highway among the railroads and municipalities interested."

The manifest purpose of this statute is to authorize the corporation commission to require the abolishing of grade crossings where it can be done by raising or lowering railroad tracks. As stated above, all of the evidence is to the effect that this is impracticable at the present crossing, and that there is only a way to have an overhead crosing at a point (indicated on the blue print filed by defendant) some distance east of the present crossing.

On the hearing defendant renewed its offer to grade the street approaches and to construct the bridge upon plaintiff's abolishing so much of the present street as crossing defendant's right of way and condemning the necessary land for the purpose of street to the point indicated on the blue print for a bridge.

By chapter 90, section 15, Private Laws of 1907, it is enacted: "That the board of commissioners of the town shall have power at any time, whenever by them deemed necessary, to lay out and open new streets and sidewalks, or to widen, enlarge, change, extend or discontinue any street or streets, sidewalk or sidewalks, or any part thereof within the corporate limits of the said town, and shall have full power and authority to condemn, appropriate or use any land or lands necessary for the purposes named in this section, upon making reasonable compensation to the owner thereof."

Under and by virtue of this statute, we are of opinion that plaintiff can discontinue so much of this street as is on defendant's right of way at this grade crossing, and we respectfully recommend that plaintiff accept the offer made by defendant.

We refrain from making an order because, in our opinion, we have not the power under the statute.

FRANKLIN MCNEILL,
Chairman.

November 8, 1909.

IN RE TELEPHONE RATES FOR SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY, ROWLAND, N. C.

Whereas it appears to the corporation commission that the Southern Bell Telephone and Telegraph Company propose to furnish telephone service for the town of Rowland; and

Whereas it appears that the said Southern Bell Telephone and Telegraph Company and the mayor and board of aldermen have agreed upon rates for said service:

It is, therefore, ordered, in accordance with said agreement, that when the Southern Bell Telephone and Telegraph Company shall have rebuilt the telephone exchange at Rowland and made subscribers' lines metallic circuit, the following rates shall be allowed for said service, to wit:

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(a) Until one hundred (100) stations are connected with said exchange, the rates charged for Rowland exchange telephone service shall not be in excess of:

Unlimited special line, business stations.....$2.50 per month.
Unlimited duplex line, business stations..... 2.00 per month.
Unlimited special line, residence stations..... 2.00 per month.
Unlimited duplex line, residence stations..... 1.50 per month.

(b) When the number of stations connected with said exchange shall exceed one hundred (100) and not exceed three hundred (300), the rates charged for Rowland exchange telephone service shall not be in excess of:

Unlimited special line, business stations.....$3.00 per month.
Unlimited duplex line, business stations..... 2.50 per month.
Unlimited special line, residence stations..... 2.00 per month.
Unlimited duplex line, residence stations..... 1.50 per month.

FRANKLIN MCNEILL,
Chairman.

December 7, 1909.

IN RE TELEPHONE RATES FOR SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY, FAIRMONT, N. C.

Whereas it appears to the corporation commission that the Southern Bell Telephone and Telegraph Company propose to furnish telephone service for the town of Fairmont; and

Whereas it appears that the said Southern Bell Telephone and Telegraph Company and the mayor and board of aldermen have agreed upon rates for said service:

It is, therefore, ordered, in accordance with said agreement, that when the Southern Bell Telephone and Telegraph Company shall have rebuilt the telephone exchange at Fairmont and made subscribers' lines metallic circuit, the following rates shall be allowed, to wit:

(a) Until one hundred (100) stations are connected with said exchange, the rates charged for Fairmont exchange telephone service shall not be in excess of:

Unlimited special line, business stations.....$2.50 per month.
Unlimited duplex line, business stations..... 2.00 per month.
Unlimited special line, residence stations..... 2.00 per month.
Unlimited duplex line, residence stations..... 1.50 per month.

(b) When the number of stations connected with said exchange shall exceed one hundred (100) and not exceed three hundred (300), the rates charged for Fairmont exchange telephone service shall not be in excess of:

Unlimited special line, business stations.....$3.00 per month.
Unlimited duplex line, business stations..... 2.50 per month.
Unlimited special line, residence stations..... 2.00 per month.
Unlimited duplex line, residence stations..... 1.50 per month.

(c) When the number of stations connected with said exchange shall exceed three hundred (300), the rates charged for Fairmont exchange telephone service shall not be in excess of the rates charged by said Southern Bell Telephone and Telegraph Company for the same class of service in other cities and towns in North Carolina of similar size and operating under similar conditions.

FRANKLIN MCNEILL,
Chairman.

December 7, 1909.

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IN RE TELEPHONE RATES FOR SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY, LUMBERTON, N. C.

Whereas it appears to the corporation commission that the Southern Bell Telephone and Telegraph Company propose to furnish telephone service for the town of Lumberton; and

Whereas it appears that the said Southern Bell Telephone and Telegraph Company and the mayor and board of aldermen have agreed upon the rates for said service:

It is, therefore, ordered, in accordance with said agreement, that when the Southern Bell Telephone and Telegraph Company shall have rebuilt the telephone exchange at Lumberton and made subscribers' lines metallic circuit, the following rates shall be allowed for said service, to wit:

(a) Until three hundred (300) stations are connected with said exchange, the rates charged for Lumberton exchange telephone service shall not be in excess of:

Unlimited special line, business stations	$3.00 per month.
Unlimited duplex line, business stations	2.50 per month.
Unlimited special line, residence stations	2.00 per month.
Unlimited duplex line, residence stations	1.50 per month.

(b) When the number of stations connected with said exchange shall exceed three hundred (300), and not exceed five hundred (500), the rates charged for Lumberton exchange service shall not be in excess of:

Unlimited special line, business stations	$3.50 per month.
Unlimited duplex line, business stations	3.00 per month.
Unlimited special line, residence stations	2.00 per month.
Unlimited duplex line, residence stations	1.50 per month.

FRANKLIN MCNEILL,
Chairman.

December 7, 1909.

CLAIMS AND COMPLAINTS ADJUSTED.

W. P. Oldham v. Southern Express Company. Claim for overcharge on shipment of apples. Claim paid.

M. R. Kinsey v. Southern Railway Company. Claim of 43 cents overcharge in freight. Claim paid.

Snow Lumber Company v. Southern Railway Company. Claim for overcharges. Adjusted.

Mount Airy Shippers v. Southern Railway Company. Petition for cattle pen at Mount Airy. Granted.

Atlantic Coast Line Railroad Company to the commission. Application to close freight depot at Goldsboro at 1:00 P. M. on Saturdays. Granted.

Atlantic Coast Line Railroad Company to the commission. Application to apply rate of 12 cents per hundred pounds, carload minimum 40,000 pounds, on 2,400 pounds of rail and fixtures from Greenville to Fairmont. Granted.

Atlantic Coast Line Railroad Company to the commission. Application to close freight warehouses at Wilmington July 5th on account of Fourth of July celebration. Granted.

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Beaver Creek Lime Company to the commission. Petition for reduction in freight rate on marl. Petition granted. Circular No. 121 issued as follows:

"CLASSIFICATION OF MARL.

"From and after November 15, 1909, freight rate on marl, carload 40,000 pounds minimum, will be ten per cent higher than freight rate on sand and loam soil. (See Circular No. 29.) Applicable to all railroads."

D. C. Hill v. Seaboard Air Line Railway. Claim of $53.58 overcharge on shipment of brick. Claim paid.

Efland Milling Company v. Southern Railway Company. Claim of $5.14 overcharge on shipment of bran dusters. Claim paid.

Citizens of Garner v. Southern Railway Company. Petition for improved depot accommodations. Granted.

J. D. Barnes v. Atlantic Coast Line Railroad Company. Complaint of failure of defendant to sell through tickets in exchange for interchangeable mileage tickets. Adjusted.

Citizens of Judson v. Southern Railway Company. Petition to discontinue Judson as a flag station. Denied.

Citizens of Oriental v. Norfolk and Southern Railway. Petition for depot accommodations at Oriental. Granted.

Whiteville Lumber Company to the commission. Application for approval of schedule of freight rates. Schedule approved and adopted as per tariff filed.

Citizens of Wilkes County v. Southern Railway Company. Complaint of condition of roadbed and track between Winston-Salem and North Wilkesboro on defendant's line. It appearing from report of defendant that 50-pound rails had been released and 60-pound rails substituted therefor and that new crossties were being placed where needed and that the engineer of maintenance of way was giving the matter attention; and it appearing that no further action was necessary: Case closed.

Tomlinson Chair Manufacturing Company v. Norfolk and Western Railway Company. Complaint of failure of defendant to furnish 50-foot cars for the movement of chairs. Adjusted.

F. E. Haynes v. Southern Railway Company and Southern Express Company. Complaint of express service. It appearing that the service complained of has been bettered, case is dismissed.

Scottsville Vicinity v. Atlantic Coast Line Railroad Company. Petition for siding facilities. Granted.

Selma Brick Manufacturers v. Southern Railway Company. Complaint of discrimination in freight rate on brick. Adjusted.

Town of Bridgeton v. Norfolk and Southern Railway. Petition for passenger accommodations. Granted.

Jas. W. Spruill v. Norfolk and Southern Railway. Claim for lost shipment of potatoes. It appearing that defendant shows delivery to consignee, case is dismissed.

T. I. Sawyer v. Norfolk and Southern Railway. Claim for lost shipment of potatoes. It appearing that defendant shows delivery to consignee, case is dismissed.

W. K. Beachum v. Southern Express Company. Complaint of express rates on vegetables from Laurinburg and points contiguous to eastern cities. Adjusted.

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Glascock Stove and Manufacturing Company to the commission. Application for change in classification of feed cutters. Granted. See Circular No. 119, which reads as follows:

"CLASSIFICATION OF FEED CUTTERS—L. C. L.

"From and after this date feed cutters, ensilage, straw, stalk and hay, K. D., in bundles, crates or packed, with detachable parts securely wired or fastened together, will be classified 3d class."

Elm City Lumber Company v. Raleigh and Southport Railway Company. Claim for overcharge on shipment of lumber. Adjusted.

Asheville and East Tennessee Railroad Company to the commission. Freight tariff filed and approved.

Laurinburg and Southern Railroad Company to the commission. Freight tariff filed and approved.

Southern Development Company v. Piedmont Railway. Complaint of refusal of defendant to receive shipment of crossties. Adjusted.

State Hospital v. Southern Express Company. Petition asking that defendant be required to extend delivery service to state hospital. Adjusted.

Southern Railway Company to the commission. Application to apply special rate of 25 cents per ton on crushed stone from quarry near Andrews to point in Valleytown Township for macadamizing road. Granted.

Seaboard Air Line Railway to the commission. Application to close freight warehouse at Weldon at 3:00 P. M. on Saturdays. Granted.

David McArthur v. Atlantic Coast Line Railroad Company. Petition for siding facilities. Adjusted.

Bertie Cotton Oil Company v. Atlantic Coast Line Railroad Company. Petition for siding facilities. Granted.

Mount Airy Furniture Company v. Southern Railway Company. Complaint of failure of defendant to furnish cars for transportation of furniture. It appearing that cars have been furnished and no further relief being asked, case is dismissed.

Standard Mirror Company to the commission. Application for change in classification of mirrors. Application granted as follows:

CHANGE IN CLASSIFICATION OF PLATE GLASS.

From and after October 1, 1909, plate glass will be classified as follows:
Plate and polished wired glass, boxed, viz.:

Over 7½ feet wide, or over 15 feet long, outside measurement (subject to a minimum charge of 5,000 pounds at the first class rate on each consignment) (carrier's option) owners to load and unload, L. C.	3T1
Not over 7½ feet wide, not over 15 feet long, outside measurement, L. C. L.	1
All sizes, C. L.	3
Prism glass, framed or loaded, in packages	1½
Same, C. L.	3
Rough or ribbed glass, and glass tile, including rolled, mazed, Florentine, sheet prism and wired glass (not polished), L. C. L.	3
Same, C. L.	5

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Commission v. Southern Railway. In matter of freight rate on kaolin from Franklin, N. C. Adjusted.

Raleigh and Southport Railway Company to the commission. Application for change of schedule of passenger trains during state fair week. Granted.

Raleigh and Southport Railway Company to the commission. Petition for condemnation of lands. Withdrawn.

Southern Railway Company to the commission. Petition to discontinue stopping of trains on flag at Foering. Granted.

Wm. Hand Brown, Jr., v. Southern Railway Company. Claim for overcharge. Adjusted.

East Carolina Railway to the commission. Application to discontinue passenger trains between Farmville and Hookerton. Adjusted.

Dr. E. Fulp v. Southern Bell Telephone and Telegraph Company. Complaint of telephone service. Adjusted.

Southern Railway Company to the commission. Application asking to be permitted to decline to receive shipments of fresh oysters by freight. Granted.

Will E. Thompson v. Durham and South Carolina Railroad Company. Complaint of refusal of defendant to allow the loading of crossties at sidings. Adjusted.

Citizens of New Bern v. Atlantic Coast Line Railroad Company and Norfolk and Southern Railway. This is a petition of the citizens of New Bern asking that the Atlantic Coast Line Railroad Company and Norfolk and Southern Railway be required to unite in the building of a new union passenger station at New Bern. The commission assigned a day for hearing the matter at New Bern and various witnesses were examined, and without making any order in the matter the defendant railroad companies agreed to grant the petition by joining in the erection of a union passenger station.

J. L. Riggs v. Norfolk and Southern Railway. Claim of $1.35 overcharge in freight. Claim paid.

Corporation Commission v. East Carolina Railway and Norfolk and Southern Railway. Complaint of failure to make connection of trains at Farmville between defendant roads. It appearing that the defendants are willing to make the connection desired, complaint is closed.

Florodora Guano Company v. Seaboard Air Line Railway. Petition for siding facilities at petitioner's place of business, Laurinburg. Petition granted.

Southern Railway Company to the commission. Petition to discontinue Eberman as a freight and passenger station. Granted.

Raleigh and Charleston Railroad Company to the commission. Petition to discontinue freight and passenger stop at Polopolis, Delia, and Revilo. Granted.

Lumberton Cotton Oil and Ginning Company v. Atlantic Coast Line Railroad Company. Claim for overcharges in rate on cotton seed. Claim paid.

Atlantic Coast Line Railroad Company to the commission. Application to put in effect special rates on fertilizers from Wilmington to New Bern to meet water competition. Granted and rates approved as follows:

"Ordered, that the Atlantic Coast Line Railroad Company may apply a rate of $1.50 per ton on fertilizer from Wilmington to New Bern."

Seaboard Air Line Railway et als. to the commission. Application to close freight depots at Raleigh on Saturdays at 1:00 o'clock P. M. Granted.

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Atlantic Coast Line Railroad Company to the commission. Application to apply a rate of 6 cents per hundred pounds, carload 20,000 pounds minimum, on logging skidders from Wilmington to 37 Mile Post. Granted.

Beaufort Fish Company v. Southern Express Company. Claim of $12.59 for lost shipment of fish. Claim paid.

Savona Manufacturing Company v. Southern Railway Company. Complaint of delay in transportation of freight. It appearing that the cause of delay had been removed, and no further action being asked, case is dismissed.

Waverly Cotton Mill v. Seaboard Air Line Railway. Petition for siding facilities at petitioner's place of business, Laurinburg. Granted.

Board of Trade of Winston-Salem and Asheville to the commission. Petition asking that the commission issue a rule requiring railroads to furnish shippers with prompt notice of unclaimed freight. Rule issued as follows:

"Effective on and after April 1, 1909, the following rule will be added to Circular No. 36, being storage and demurrage rules:

"Where a consignee shall give to the delivering carrier notice of his refusal to accept a shipment of freight properly tendered in pursuance of the bill of lading, the delivering carrier shall give to the consignor legal notice of such refusal, and if the consignor fails within three days thereafter to give direction for the disposition of such goods, he shall thenceforth become liable to such carrier for the usual storage charges, to the same extent, and at the same rate, as such charges are now, under like circumstances, by the rules of this commission, imposed upon consignees who neglect or refuse, after notice of arrival, to remove freight of like character.

"And where a consignee of freight, either in carloads or less than carloads, shall fail or neglect to remove such freight within six days after the expiration of free time, then the carrier shall, through the agent at point of shipment, so notify the shipper, unless the consignee has signified his acceptance of the property. Said notice may either be served personally or given by mail.

"No such notice to the consignor, however, shall be required of a carrier company where goods are shipped in less than carload lots, unless such goods, or the packages containing the same, or waybill, shall legibly bear the name and address of the consignor thereof.

"A consignee who has once refused to accept a consignment of goods shall not thereafter be entitled to receive the same, except upon the payment of all charges for storage which would otherwise have accrued.

"By order of the commission: FRANKLIN MCNEILL,
H. C. BROWN, *Chairman.*"
Clerk.

Citizens of Wildwood v. Norfolk and Southern Railway. Petition for depot facilities at Wildwood, a station on line of defendant's road. Granted.

Chas. M. Betts and Company v. Atlantic Coast Line Railroad Company. Claim of $38.48 overcharge on shipments of freight. Claim paid.

Citizens of Earl v. Southern Railway Company. Petition for depot facilties. Granted.

Wesser v. Southern Railway Company. Petition for siding facilities. Granted.

Merchants of Burnsville v. Carolina, Clinchfield and Ohio Railway. Claim for storage charges wrongfully paid. Overcharges refunded and claim dismissed.

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The Atkinson Company v. Southern Express Company. Complaint of excessive express rates on chickens. Rates adjusted to satisfaction of complainant.

Blue Ridge Bending Company to the Commission. Petition for change in classification of table rims. Petition granted and classification amended as follows:

"CLASSIFICATION OF TABLE RIMS (Not Veneered).

"From and after July 1, 1909, table rims (not veneered), packed or securely tied together, will be classified the same as vehicle rims—class A."

J. M. Fairley v. Atlantic Coast Line Railroad Company. Complaint of transfer charges at Wadesboro between the Seaboard Air Line and Atlantic Coast Line Railroad Company on cotton. Adjusted.

T. B. Parker v. Southern Railway Company. Claim of $5.96 overcharge on shipment of cottonseed. Claim paid.

M. L. Angel v. Southern Express Company. Claim for lost shipment. Claim paid.

French Broad Manufacturing Company to the commission. Complaint of excessive freight rate on hickory wood. Adjusted.

Bowers-White Lumber Company v. Atlantic Coast Line Railroad Company. Complaint of advance in freight rate on lumber from petitioner's place of business to Norfolk. Rate restored and case withdrawn.

Railroad agents of Durham to the commission. Petition to allow railroad companies to open their depots at 7:30 A. M. and close at 5:00 P. M. Granted.

C. D. Smith v. Norfolk and Southern Railway. Complaint of delay in transportation of freight. Adjusted.

Atlantic Coast Line Railroad Company to the commission. Application to close warehouse at Wilmington at 1:00 P. M. on Saturdays. Granted.

J. G. Young v. Southern Railway Company. Claim of $30 for overcharges and damages. Claim paid.

Wilmington Chamber of Commerce v. Seaboard Air Line Railway. Complaint of freight service between Wilmington and Charlotte. Adjusted.

A. and M. College v. Seaboard Air Line Railway and Norfolk and Southern Railway. Claim for refund of overcharge on switching charges. Overcharge refunded.

Citizens of Rutherfordton v. Seaboard Air Line Railway. Complaint of passenger train service on Rutherford branch of defendant road. Adjusted.

J. Herbert White v. Norfolk and Southern Railway. Claim for refund of unused portion of mileage book. Claim paid.

Seaboard Air Line Railway to the commission. Application to close freight depot at Monroe at 1:00 o'clock from May 1st to September 1st on Saturdays. Granted.

J. N. Harshaw v. Southern Express Company. Claim of $12 for damage to shipment of game cocks. Claim paid.

Oaks Manufacturing Company to the commission. Petition asking that classification on cotton and corn planters be made the same as classification applying on cultivators. Denied.

New Bern Cotton Oil and Fertilizer Mills v. Norfolk and Southern Railway. Complaint of failure of defendant to make through rates to points on connecting line. Adjusted.

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Coulter and Lowry Company v. Southern Railway Company. Complaint of refusal of defendants to reweigh shipments of coal. It appearing that the shipments were interstate commerce, complainant was advised to forward all papers to the interstate commerce commission, it being a matter in which this commission was not authorized to make an order.

C. O. McMichael v. Southern Railway Company. Complaint of failure of defendant road to make connection of its trains at Greensboro on main line with Madison branch line trains. Adjusted by change of schedule.

J. J. Redmon v. Southern Railway Company. Complaint of overcharges. Adjusted.

Citizens of Middle Swamp v. Seaboard Air Line Railway. Petition for passenger stop of trains at Middle Swamp, a station on defendant's road. Denied.

Building and Lumber Company v. Norfolk and Southern Railway. Complaint of delay in transportation of freight. Adjusted.

J. M. Woodley v. Norfolk and Southern Railway. Claim for damage on account of delay in transportation of freight. It appearing that the shipment was one of interstate commerce and without the jurisdiction of the commissión, case is dismissed.

Balsam v. Southern Railway Company. Complaint of discontinuance of trains on Murphy Branch division of defendant's road. It appearing that the discontinuance of trains was on account of cavein at tunnel, and it appearing that proper arrangements had been made for transfer of passengers, and no further action being asked, case was dismissed.

Atlantic Coast Line Railroad Company to the commission. Petition asking to be allowed to make Montague, a station on petitioner's line, a prepay station. Denied.

Weddington Hardware Company v. Seaboard Air Line Railway and Carolina and Northwestern Railway Company. Claim of $65.69 for lost freight. Claim paid.

Atlantic Coast Line Railroad Company to the commission. Application to discontinue agency at Spring Hill and make same a flag station. It appearing that a petition is filed by citizens against discontinuance of agency, application is withdrawn by petitioners.

Rockland Milling Company v. Atlantic Coast Line Railroad Company. Claim of $22.26 for lost shipment of freight. Claim paid.

Mrs. S. H. Strong v. Seaboard Air Line Railway. Claim of $5 for damage to shipment of chairs. Claim paid.

Justice Drug Company v. Southern Railway Company. Claim for shipment sold at old horse sale. It appearing that this is an interstate shipment and place of sale was beyond the limits of the state, case was dismissed for want of jurisdiction.

Clayton Hardware Company v. Southern Railway Company. Petition for improved depot facilities. Granted.

R. J. Roane v. Southern Railway Company. Complaint of overcharge. Dismissed.

J. O. Fitzgerald v. Southern Railway Company. Petition asking that defendant be required to stop trains No. 35 and No. 36 on flag at Pelham, a station on defendant's line. Dismissed.

A. A. Spencer & Co. v. Seaboard Air Line Railway. Petition for siding facilities. Adjusted.

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United States Leather Company v. Carolina, Clinchfield and Ohio Railway Company. Complaint and claim for overcharge in switching. Claim paid.

Southern Railway Company to the commission. Application to make Juneau, a station on line of petitioner's road, a prepay station. Granted.

W. E. Carter v. Norfolk and Southern Railway. Claim of $1.48 overcharge. Claim paid.

J. T. Gardner v. Southern Railway Company. Claim for overcharge in freight. Claim paid.

Citizens of Stoneville v. Norfolk and Western Railway Company. Petition for depot facilities. Granted.

Corporation Commission v. Norfolk and Southern Railway Company. Upon report of Commissioner McNeill, after investigation and inspection of the service on the Oriental branch of defendant's road, it is ordered that passenger service be established between Oriental and New Bern.

Contentnea Guano Company to the commission. Petition for reduction in freight rate on fertilizer material. Petition granted. Circulars Nos. 111 and 112 are issued as follows:

"CIRCULAR NO. 111—FREIGHT RATE ON FERTILIZER MATERIAL.

"January 22, 1909.

"From and after February 2, 1909, the freight rate on fertilizer material, viz.: Ammonia, sulphate of; blood, dried; bones; castor pomace, in bags; potash, muriate of; potash, sulphate of; fish scrap; slate, rotten; soda, nitrate of; sylvanite; hoof meal, in bags or in bulk; manure, bat, bird or sheep, in bags or in bulk; tankage, acid phosphate, in bulk; kainit, in bulk; minimum carload 30 tons, or 60,000 pounds, shall be ten per cent less per ton than the rate on fertilizer.

"Fertilizer rate shall apply in less quantities.

"Applicable to all railroads."

"CIRCULAR NO. 112—LOADING AND UNLOADING FERTILIZER MATERIAL.

"From and after February 2, 1909, rules three and seven of Circular No. 36, being storage and demurrage rules, time limit for placing of cars, etc., are so amended as to allow twenty-four hours for the loading and unloading of fertilizer material."

E. B. Moore v. Southern Express Company. Petition for reduction in express rate on fish between Washington, Greenville and Parmele. Adjusted.

Raleigh Fish Dealers v. Southern Express Company. Complaint of express rate on fish between Raleigh and Morehead. Adjusted.

Raleigh Telephone Company v. Southern Express Company. Complaint of discrimination in use of telephone. Dismissed.

Citizens of Stem v. Southern Railway Company. Petition for additional depot facilities. Granted.

John B. Watkins v. Seaboard Air Line Railway. Complaint of failure of defendant to transfer carloads of lumber. Adjusted.

Citizens of Rosindale v. Seaboard Air Line Railway. Petition for improved station facilities at Rosindale, a station on line of defendant's road. Granted.

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Tyson & Jones Buggy Company to the commission. Petition asking reduction in classification of carriages, etc. Petition granted and circular issued as follows:

"CIRCULAR NO. 116—CHANGE IN CLASSIFICATION OF CARRIAGES, BUGGIES AND TROTTING WAGONS.

"From and after May 1, 1909, carriages, buggies and trotting wagons will be classed as follows:

	Class.	*Class if Released.*
S. U., L. C. L.	4T1	3T1
K. D., boxed or well crated, box or crate exceeding 54 inches in height, L. C. L.	3T1	D1
K. D., boxed or well crated, box or crate exceeding 34 inches but not exceeding 54 inches in height, L. C. L.	D1	1½
K. D., boxed or well crated, box or crate not exceeding 34 inches in height, L. C. L.	D1	2"

J. M. Woodley v. Norfolk and Southern Railway. Claim of $28.19 for lost shipment of freight. Claim paid.

Alfred Williams & Co. v. Southern Railway Company and Atlantic Coast Line Railroad Company. Claims amounting to $119.90 for various shipments of freight lost in transit. Adjusted.

Citizens of Black Mountain v. Southern Railway Company. Petition for improved depot facilities. Granted.

T. W. Angel v. Blue Ridge and Atlantic Railway Company. Claim for overcharge. It appearing upon investigation that the freight rate charged is in line with the tariff approved, case is dismissed.

Bailey Lumber Company v. Carolina, Clinchfield and Ohio Railway. Claim of $29 overcharge in freight. Claim paid.

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CIRCULARS.

CIRCULAR No. 112.

RALEIGH, January 22, 1909.

LOADING AND UNLOADING FERTILIZER MATERIAL.

From and after February 2, 1909, rules three and seven of Circular No. 36, being storage and demurrage rules, time limit for placing of cars, etc., are so amended as to allow twenty-four hours for the loading and unloading of fertilizer material.

By order of the commission: FRANKLIN MCNEILL,
H. C. BROWN, *Chairman.*
Clerk.

CIRCULAR No. 113.

RALEIGH, February 13, 1909.

Ordered that the Atlantic Coast Line Railroad Company may apply a rate of $1.50 per ton on fertilizer from Wilmington to New Bern.

By order of the commission: FRANKLIN MCNEILL,
H. C. BROWN, *Chairman.*
Clerk.

CIRCULAR No. 114.

RALEIGH, February 20, 1909.

CLASSIFICATION OF CHICKEN COOPS.

From and after this date chicken coops will be classified as follows:

Coops, chicken, wire or wood, or wire and wood combined, K. D. flat, or with tops or bottoms detached and bodies nested, L. C. L.	Class 3
Same, C. L.	Class 5
Coops, chicken, N. O. S.	Class 1½

By order of the commission: FRANKLIN MCNEILL,
H. C. BROWN, *Chairman.*
Clerk.

CIRCULAR No. 115.

RALEIGH, March 22, 1909.

Effective on and after April 1, 1909, the following rule will be added to Circular No. 36, being storage and demurrage rules:

Where a consignee shall give to the delivering carrier notice of his refusal to accept a shipment of freight properly tendered in pursuance of the bill of lading, the delivering carrier shall give to the consignor legal notice of such refusal, and if the consignor fails within three days thereafter to give direction for the disposition of such goods, he shall thenceforth become liable to such carrier for the usual storage charges, to the same extent, and at the same rate, as such

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charges are now, under like circumstances, by the rules of this commission, imposed upon consignees who neglect or refuse, after notice of arrival, to remove freight of like character.

And where a consignee of freight, either in carloads or less than carloads, shall fail or neglect to remove such freight within six days after the expiration of free time, then the carrier shall, through the agent at point of shipment, so notify the shipper, unless the consignee has signified his acceptance of the property. Said notice may either be served personally or given by mail.

No such notice to the consignor, however, shall be required of a carrier company where goods are shipped in less than carload lots, unless such goods, or the packages containing the same, or waybill, shall legibly bear the name and address of the consignor thereof.

A consignee who has once refused to accept a consignment of goods shall not thereafter be entitled to receive the same, except upon the payment of all charges for storage which would otherwise have accrued.

By order of the commission: FRANKLIN MCNEILL,
H. C. BROWN, *Chairman.*
Clerk.

CIRCULAR No. 116.

RALEIGH, April 24, 1909.

CHANGE IN CLASSIFICATION OF CARRIAGES, BUGGIES AND TROTTING WAGONS.

From and after May 1, 1909, carriages, buggies and trotting wagons will be classed as follows:

	Class.	*Class if Released.*
S. U., L. C. L.	4T1	3T1
K. D., boxed or well crated, box or crate exceeding 54 inches in height, L. C. L.	3T1	D1
K. D., boxed or well crated, box or crate exceeding 34 inches, but not exceeding 54 inches in height, L. C. L.	D1	1½
K. D., boxed or well crated, box or crate not exceeding 34 inches in height, L. C. L.	D1	2

By order of the commission: FRANKLIN MCNEILL,
H. C. BROWN, *Chairman.*
Clerk.

CIRCULAR No. 117.

RALEIGH, June 16, 1909.

CLASSIFICATION OF TABLE RIMS (NOT VENEERED).

From and after July 1, 1909, table rims (not veneered), packed or securely tied together, will be classed the same as vehicle rims—class A.

By order of the commission: FRANKLIN MCNEILL,
H. C. BROWN, *Chairman.*
Clerk.

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CIRCULAR No. 118.

RALEIGH, July 12, 1909.

CLASSIFICATION OF AGRICULTURAL IMPLEMENTS.

From and after this date classification of agricultural implements is amended to read as follows:

Mowing and reaping machines, binders and harvesters, whether combined or separated, set up	1½
If released	1
Same, wheels on or off, detachable parts removed and small parts packed	3

By order of the commission: FRANKLIN MCNEILL,
H. C. BROWN, *Chairman.*
Clerk.

CIRCULAR No. 119.

RALEIGH, August 27, 1909.

CLASSIFICATION OF FEED CUTTERS—L. C. L.

From and after this date, feed cutters, ensilage, straw, stalk and hay, K. D., in bundles, crates or packed, with detachable parts securely wired or fastened together, will be classified, 3d class.

By order of the commission· FRANKLIN MCNEILL,
H. C. BROWN, *Chairman.*
Clerk.

CIRCULAR No. 120.

RALEIGH, September 20, 1909.

CHANGE IN CLASSIFICATION OF PLATE GLASS.

From and after October 1, 1909, plate glass will be classified as follows:
Plate, and polished wired glass, boxed, viz.:

Over 7½ feet wide, or over 15 feet long, outside measurement, (subject to a minimum charge of 5,000 pounds, at the first class rate on each consignment) (carrier's option), owners to load and unload, L. C. L.	3T1
Not over 7½ feet wide, not over 15 feet long, outside measurement, L. C. L.	1
All sizes, C. L.	3
Prism glass, framed or leaded, in packages	1½
Prism glass, not framed or leaded, packed, L. C. L.	1
Same, C. L.	3
Rough or ribbed glass, and glass tile, including rolled, mazed, Florentine, sheet prism, and wired glass (not polished), L. C. L.	3
Same, C. L.	5

By order of the commission: FRANKLIN MCNEILL,
H. C. BROWN, *Chairman.*
Clerk.

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CIRCULAR No. 121.

RALEIGH, November 5, 1909.

CLASSIFICATION OF MARL.

From and after November 15, 1909, freight rate on marl, carload 40,000 pounds minimum, will be ten per cent higher than freight rate on sand and loam soil. (See Circular No. 29.)

Applicable to all roads.

By order of the commission: FRANKLIN MCNEILL,
H. C. BROWN, *Chairman.*
Clerk.

CIRCULAR No. 122.

RALEIGH, November 8, 1909.

EXPRESS RATE ON MINERAL WATER.

From and after November 20, 1909, express rate on mineral water will be as follows:

25 miles and under	30 cents per cwt.
70 miles and over 25 miles	40 cents per cwt.
149 miles and over 70 miles	50 cents per cwt.
228 miles and over 149 miles	60 cents per cwt.
307 miles and over 228 miles	70 cents per cwt.
386 miles and over 307 miles	80 cents per cwt.
465 miles and over 386 miles	90 cents per cwt.

By order of the commission: FRANKLIN MCNEILL,
H. C. BROWN, *Chairman.*
Clerk.

CIRCULAR No. 123.

RALEIGH, November 24, 1909.

CHANGE IN CLASSIFICATION OF GRATE BARS.

From and after December 10, 1909, grate bars will be classified as follows:

Grate bars (each shipment weighing two hundred pounds or over, whether in one or more pieces) ..... Class A.

By order of the commission: FRANKLIN MCNEILL,
H. C. BROWN, *Chairman.*
Clerk.

CIRCULAR No. 124.

RALEIGH, December 1, 1909.

From and after this date, railroad companies may decline to receive and transport by freight fresh oysters.

By order of the commission: FRANKLIN MCNEILL,
H. C. BROWN, *Chairman.*
Clerk.

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CIRCULAR No. 125.

RALEIGH, December 9, 1909.

(Superseding Circular 111.)

FREIGHT RATE ON FERTILIZER MATERIAL.

From and after January 15, 1910, the freight rate on fertilizer material, viz.: Ammonia, sulphate of; blood, dried; bones; castor pomace, in bags; potash, muriate of; potash, sulphate of; fish scrap; slate, rotten; soda, nitrate of; sylvanite; hoof meal, in bags or in bulk; manure, bat, bird or sheep, in bags or in bulk; tankage, acid phosphate, in bulk; kainit, in bulk; minimum carload 25 tons, or 50,000 pounds, shall be ten per cent less per ton than the rate on fertilizer.

Fertilizer rate shall apply in less quantities.

Applicable to all railroads.

By order of the commission:

FRANKLIN MCNEILL,
Chairman.

H. C. BROWN,
Clerk.

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PART TWO.

ASSESSMENT OF RAILROAD, STREET RAILWAY, ELECTRIC LIGHT AND POWER, GAS, TELEGRAPH, TELEPHONE, EXPRESS, SLEEPING CAR, REFRIGERATOR, STEAMBOAT AND CANAL COMPANIES, AND OTHER CORPORATIONS, FOR THE YEAR 1909. COMPILATION FROM REPORTS OF RAILROAD COMPANIES, BANKS, AND OTHER CORPORATIONS FOR THE YEAR ENDING JUNE 30, 1909.

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STATEMENT A—Showing Number of Miles and the Total Assessed Value of all Railroads and Railroad Property in the State, as Determined by the Corporation Commission, for the Year 1909.

Railroad Companies.	Mileage. Main Line.	Mileage. Sidings.	Total Value—Tangible Property.	Total Value—Intangible Property.	Total Valuation.	Local Assessment.	Valuation Less Local Assessment.
Atlantic Coast Line Railroad	947.83	265.40	$13,696,769	$14,738,131	$28,434,900	$ 731,742	$ 27,703,158
Seaboard Air Line Railway	616.71	168.64	7,356,712	5,143,288	12,500,000	100,256	12,399,744
Southern Railway—owned lines	590.06	139.33	12,972,473	4,729,327	17,701,800	330,620	17,371,180
Southern Railway—leased lines, etc:							
Asheville and Craggy Mountain	2.26	0.36	10,000	.....	10,000	.....	10,000
Atlanta and Charlotte Air Line	43.19	30.63	1,069,005	374,732	1,443,737	22,800	1,420,937
Atlantic and Danville	22.00	0.68	194,529	25,471	220,000	.....	220,000
Atlantic and Yadkin	161.08	23.45	1 399,870	210,930	1,610,800	350	1,610,450
Danville and Western	8.18	1.90	40,900	.....	40,900	.....	40,900
High Point, Randleman, Asheboro and Southern	26.78	7.58	171,040	96,760	267,800	.....	267,800
North Carolina Railroad	223.20	93.34	5,412,885	5,160,877	10,573,762	123,050	10,450,712
North Carolina Midland	53.52	6.97	415,305	467,775	883,080	3,198	879,882
North and South Carolina	3.73	0.89	11,190	.....	11,190	.....	11,190
Southern Railway—Carolina Division	147.60	11.56	879,050	.....	879,050	350	878,700
State University	10.14	0.42	25,049	.....	25,049	.....	25,049
Yadkin Railroad	41.00	4.69	224,195	21,805	246,000	600	245,400
Total Southern Railway—leased lines	742.68	182.47	9,853,018	6,358,350	16,211,368	150,348	16,061,020
Total Southern Railway—owned and leased lines	1,332.74	.....	22,825,491	11,087,677	33,913,168	480,968	33,432,200

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Miscellaneous Roads—							
Aberdeen and Asheboro	83.00	.....	233,875	53,125	287,000	2,000	285,000
Aberdeen and Rockfish	46.95	3.10	137,795	86,755	224,550	3,000	221,550
Alma Railroad	12.00	.....	12,000	.....	12,000	.....	12,000
Atlantic and Western	9.00	.....	18,000	.....	18,000	.....	18,000
Bee Tree	7.75	0.31	15,500	.....	15,500	.....	15,500
Caldwell and Northern	23.50	2.76	96,240	.....	96,240	150	96,090
Carolina, Clinchfield and Ohio	103.35	15.49	1,441,834	.....	1,441,834	.....	1,441,834
Carolina and Northwestern	63.80	6.79	508,000	83,000	591,000	930	590,070
Carolina and Tennessee Southern	13.90	1.20	41,700	.....	41,700	.....	41,700
Carthage and Pinehurst	12.80	.....	32,000	.....	32,000	.....	32,000
Cashie and Chowan	13.00	5.00	22,165	.....	22,165	.....	22,165
Chowan and Aulander	18.00	.....	22,830	.....	22,830	.....	22,830
Cliffside Railroad	3.00	0.13	10,400	.....	10,400	.....	10,400
Dover and South Bound	24.40	0.95	48,800	.....	48,800	.....	48,800
Durham and Charlotte	41.00	1.50	120,297	.....	120,297	200	120,097
Durham and Southern	56.87	6.84	297,861	177,139	475,000	7,775	467,225
Durham and South Carolina	27.50	1.87	90,150	47,350	137,500	.....	137,500
East Carolina Railway	36.70	1.11	100,450	.....	100,450	775	99,675
East Tennessee and Western North Carolina	3.00	0.25	27,000	.....	27,000	100	26,900
Kinston and Snow Hill	13.00	1.00	45,500	.....	45,500	.....	45,500
Lawndale Railway	9.06	0.85	25,000	.....	25,000	.....	25,000
Linville River Railway	12.00	0.75	18,000	18,000	36,000	.....	36,000
Louisville and Nashville	13.16	0.86	52,400	26,860	79,260	.....	79,260
Mt. Airy and Eastern	5.00	0.37	7,500	.....	7,500	.....	7,500
New Hanover Transit	3.50	.....	6,000	.....	6,000	3,500	2,500
Norfolk and Southern	372.88	56.62	3,124,987	673,000	3,797,987	87,069	3,710,918

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STATEMENT A.—Continued.

Railroad Companies.	Mileage. Main Line.	Mileage. Sidings.	Total Value—Tangible Property.	Total Value—Intangible Property.	Total Valuation.	Local Assessment.	Valuation Less Local Assessment.
Miscellaneous Roads—Continued.							
Norfolk and Southern—A. and N. C. Division	95.00	18.86	$ 947,100	$ 276,500	$1,223,600	$ 61,900	$ 1,161,700
Norfolk and Western	87.34	20.42	1,104,120	430,424	1,534,544	13,700	1,520,844
North and South Carolina Railroad	0.94	.....	2,000	.....	2,000	.....	2 000
Northampton and Hertford	9.00	0.25	27,000	3,000	30,000	.....	30,000
Oxford and Coast Line	4.51	0.38	30,000	.....	30,000	450	29,550
Piedmont Railway	20.50	0.50	56,250	.....	56,250	.....	56,250
Raleigh and Charleston	20.76	2.00	76,335	23,665	100,000	.....	100,000
Raleigh and Southport	60.50	.....	169,025	133,475	302,500	5,000	297,500
Raleigh and Western	6.50	1.50	25,000	.....	25,000	.....	25,000
Randolph and Cumberland	18.50	0.50	50,000	.....	50,000	.....	50,000
Red Springs and Bowmore	12.00	.....	17,225	.....	17,225	.....	17,225
Roanoke River Railway	10.30	0.25	39,000	.....	39,000	.....	39,000
Snowbird Valley Railway	13.50	0.59	17,580	.....	17,580	.....	17,580
Tallulah Falls Railway	14.50	1.10	108,333	.....	108,333	.....	108,333
Tennessee and North Carolina	2.00	0.10	5,000	.....	5,000	.....	5,000
Virginina and Carolina Southern	14.50	0.50	43,500	.....	43,500	.....	43,500
Warrenton Railroad	3.00	0.25	9,440	.....	9,440	.....	9,440
Washington and Vandemere	40.00	0.97	90,000	.....	90,000	2,750	87,250
Wellington and Powellsville	22.00	0.10	54,000	.....	54,000	.....	54,000
Whitney Company	6.50	.....	40,000	.....	40,000	.....	40,000
Total	1,489.97	156.02	9,467,192	2,032,293	11,499,485	189,299	11,310,186

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RECAPITULATION.

Companies.	Mileage. Main Line.	Mileage. Sidings.	Total Valuation.	Local Assessment.	Valuation Less Local Assessment.
Atlantic Coast Line Railroad	947.83	265.40	$ 28,434,900	$ 731,742	$ 27,703,158
Seaboard Air Line Railway	616.71	168.64	12,500,000	100,256	12,399,744
Southern Railway—owned lines	590.06	139.33	17,701,800	330,620	17,371,180
Southern Railway—leased lines	742.68	182.47	16,211,368	150,348	16,061,020
Miscellaneous Railroads	1,489.97	156.02	11,499,485	189,299	11,310,186
Total Railroads	4,387.25	911.86	86,347,553	1,502,265	84,845,288
Electric Light and Gas Companies			1,588,013	1,306,984	281,029
Bridge and Canal Companies			176,550	46,750	129,800
Refrigerator Companies			65,101		65,101
Steamboat Companies			123,175		123,175
Flume Companies			9,350	9,350	
Turnpike Companies			4,275	320	3,955
Telephone Companies			1,583,196		1,583,196
Street Railway Companies			2,115,551	1,006,129	1,109,422
Waterworks Companies			614,594	574,356	40,238
Southern Express Company			419,099	46,686	372,413
Pullman Company			219,425		219,425
Telegraph Companies			917,843		917,843
Total			7,836,172	2,990,575	4,845,597
Grand total			94,183,725	4,492,840	89,690,885

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ELECTRIC LIGHT AND GAS COMPANIES.

STATEMENT B.

Name of Company.	Officer.	Address.	Total Assessed Value.	Local Assessed Value.	Certified by Corporation Commission.
Albemarle Light and Water Co	J. M. Morrow, President	Albemarle, N. C	$ 1,500	$ 1,500	$
Asheboro Electric Co	M. W. Parrish, Secretary and Treasurer	Asheboro, N. C	3,000	3,000	
Carolina Electric Co	H. C. MacNair, President	Maxton, N. C	2,700	100	2,600
Carolina Power and Light Co	C. E. Johnson, President	Raleigh, N. C	175,451	175,451	
Cascade Power Co	W. P. Whitmire, President	Brevard, N. C	17,300	17,300	
Catawba Manufacturing and Electric Power Co	W. H. Martin, Jr., Secretary and Treas	Charlotte, N. C	75,000	75,000	
Catawba Power Co	W. H. Martin, Jr., Secretary and Treas	Charlotte, N. C	65,000	55,474	9,526
Citizens Light and Power Co	E. C. Ivey, Secretary and Treasurer	Lenoir, N. C	12,000	8,100	3,900
Dillsboro and Sylva Electric Light Co					
Dixie Lighting Co	J. R. Hardy, President	Wilson, N. C	2,500	600	1,900
Durham Light and Power Co	R. W. Miller, Manager	Durham, N. C	30,000	30,000	
Electric Light Co. of Elizabeth City	W. Boettcher, Secretary and Treasurer	Elizabeth City, N. C	39,600	39,600	
Elizabeth City Electric Light and Power Co	W. Boettcher, Secretary and Treasurer	Elizabeth City, N. C	8,000	650	7,350
Fayetteville Gas and Electric Co	H. H. Carr, Receiver	Fayetteville, N. C	10,000	10,000	
Henderson Lighting and Power Co	J. H. Bridgers, Treasurer	Henderson, N. C	10,500	10,500	
Hendersonville Light and Power Co	R. M. Oates, President	Hendersonville, N. C	10,000	5,000	5,000
High Point Electric Power Co	O. N. Richardson, Treasurer	High Point, N. C	15,000	12,500	2,500
Leaksville Light and Power Co	E. B. King, Secretary and Treasurer	Leaksville, N. C	3,000	3,000	
Marion Light and Power Co	R. H. Bennett, President	Marion, N. C	7,500	7,500	
Murphy Light and Power Co	Jno. E. Fain, President	Murphy, N. C	4,000	4,000	

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N. C. Electrical Power Co	W. T. Weaver, President	Asheville, N. C	38,000	33,340	4,660
New Bern Gas Co	F. H. Sawyer, Secretary	New Bern, N. C	20,000	20,000	
Oxford Water and Electric Co	J. V. Pomeroy, President	Burlington, N. C	34,400	34,400	
Roanoke Rapids Power Co	J. M. Mullen, Secretary	Roanoke Rapids, N.C.	160,000	148,290	11,710
Rockingham Power Co	Wm. H. Browne, General Manager	Rockingham, N. C	42,989	42,989	
Shelby Electric Light and Power Co	J. C. Smith, President	Shelby, N. C	4,000	4,000	
Shoals Power Co	G. M. Hinshaw, Vice-President	Winston, N. C	2,110	2,110	
Southern Power Co	W. H. Martin, Jr., Assistant Treasurer	Charlotte, N. C	250,000	163,117	86,883
Standard Gas and Electric Co	H. W. Jackson, Treasurer	Raleigh, N. C	75,000	50,000	25,000
Thomasville Light and Power Co	J. W. Lambeth, President	Thomasville, N. C	6,600	6,600	
Thornton Light and Power Co	M. E. Thornton, President	Hickory, N. C	4,000	4,000	
Union Power and Water Co	Geo. B. Adams, Secretary	Chattanooga, Tenn	700	700	
W. T. Weaver Power Co	W. T. Weaver, President	Asheville, N. C	200,000	80,000	120,000
Washington Light and Water Co	Geo. T. Leach, President	Washington, N. C	31,000	31,000	
Weaverville Electric Co	G. W. Epps, Secretary	Asheville, N. C	14,400	14 400	
Western Carolina Power Co	G. H. Geitner, Secretary	Hickory, N. C	5,125	5,125	
Whitney Co., The	J. S. Henderson, Receiver	Salisbury, N. C	200,892	200,892	
Winston-Salem Light and Fuel Co	R. E. Chase, Auditor	Oshkosh, Wis	25,000	25,000	
Yadkin River Electric Power Co	J. S. Henderson, Receiver	Salisbury, N. C	1,746	1,746	
Total			1,588,013	1,306,984	281,029

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BRIDGE AND CANAL COMPANIES.

STATEMENT C.

Name of Company.	Officer.	Address.	Total Assessed Value.	Local Assessed Value.	Certified by Corporation Commission.
Albemarle and Chesapeake Canal Co	D. S. Burwell, General Manager	Norfolk, Va	$ 40,000	$ 15,000	$ 25,000
Brunswick Bridge and Ferry Co	W. H. Cumming, Secretary	Wilmington, N. C	18,250	18,250	
Camden Ferry Co	H. T. Greenleaf, Secretary and Treas	Elizabeth City, N. C	5,000	5,000	
Fairfield Canal and Turnpike Co	D. H. Carter, President	Fairfield, N. C	8,100	500	7,600
Lake Drummond Canal and Water Co	B. H. Griswold, President	Baltimore, Md	90,000		90,000
Piedmont Toll Bridge Co	O. D. Davis, Secretary	Salisbury, N. C	8,000	8,000	
Yadkin River Bridge Co	W. A. Martin, President	East Bend, N. C	7,200		7,200
Total			176,550	46,750	129,800

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REFRIGERATOR COMPANIES.

STATEMENT D.

Name of Company.	Officer.	Address.	Total Assessed Value.
American Cotton Oil Co	C. A. Jennings, Manager	Chicago, Ill	$ 4,375
American Refrigerator Transit Co	H. B. Koosee, General Manager	St. Louis, Mo	1,060
Armour Car Lines	F. W. Ellis, Vice-President	Chicago, Ill	28,000
Cudahy Milwaukee Refrigerator Lines	J. A. Kittredge, General Manager	Milwaukee, Wis	200
Cudahy Packing Co	Thos. Creigh, General Attorney	So. Omaha, Neb	200
Merchants Despatch Transportation Co	W. B. Pollock, General Manager	6 Beaver St., N. Y. City	1,271
National Car Co	M. D. Greene, Treasurer	St. Albans, Vt	540
Robert Portner Brewing Co	P. McK. Baldwin, Secretary	Alexandria, Va	2,000
Southern Cotton Oil Co	F. L. Fuller	Durham, N. C	10,200
Street's Western Stable Car Line	Robert Mills, Secretary	Chicago, Ill	250
Swift Refrigerator Transportation Co	A. R. Fay, Superintendent	Chicago, Ill	2,000
Union Refrigerator Transit Co. of Wisconsin	Charles O'Hara, Superintendent	Milwaukee, Wis	1,205
Union Tank Line	Theo. M. Towl, Tax Agent	26 Broadway, N. Y. City	13,800
Total			65,101

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STEAMBOAT COMPANIES.

STATEMENT E.

Name of Company.	Officer.	Address.	Total Assessed Value.
Albemarle Steam Navigation Co	J. A. Pretlow, President	Franklin, Va	$ 7,200
Carolina Transportation Co	J. W. Brooks, President	Wilmington, N. C	3,000
Chowan Motor Co	M. E. Worrell, President	Murfreesboro, N. C	4,675
Diamond Steamboat and Wrecking Co	Jas. S. Williams, Secretary and Treasurer	Wilmington, N. C	20,000
Eastern Carolina Transportation Co	C. W. Melick, President	Elizabeth City, N. C	3,100
Fairfield and Elizabeth City Transportation Co	F. F. Spencer, President	Fairfield, N. C	2,400
Independent Steamboat Line	N. W. Jones, President	New Bern, N. C	3,000
Leroy Steamboat Co	J. H. LeRoy, President	Elizabeth City, N. C	10,000
Merchants and Farmers Steamboat Co	S. P. MacNair, Treasurer	Wilmington, N. C	22,800
Old Dominion Steamship Co	E. E. Palen, Secretary	New York City	200
Roanoke and Tar River Steamboat Co	Asa T. Crawford, Secretary	Williamston, N. C	15,000
Tar River Oil Co	E. V. Zoeller, Secretary and Treasurer	Tarboro, N. C	*10,000
Vanceboro Steamboat Co	H. A. L. Potter, Jr., Treasurer	New Bern, N. C	1,500
Wilmington Towing Co	R. R. Stone, President	Wilmington, N. C	20,000
Total			123,175

*Assessment reduced to $4,200.

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FLUME COMPANIES.

STATEMENT Ea.

Name of Company.	Officer.	Address.	Total Assessed Value.	Local Assessed Value.	Certified by Corporation Commission.
New Savannah Flume Co	E. W. Fry, President	Philadelphia, Pa	$ 6,550	$ 6,550	
Waynesville Transportation Co	Jas. W. Reed, Secretary	Waynesville, N. C	2,500	2,500	
Yadkin Flume Co	W. J. Palmer, President	No. Wilkesboro, N. C.	300	300	
Total			9,[illegible]50	9,350	

TURNPIKE COMPANIES.

STATEMENT Eb.

Name of Company.	Officer.	Address.	Total Assessed Value.	Local Assessed Value.	Certified by Corporation Commission.
Valle Crucis, Shawneehaw and Elk Park T'np'ke Co.	H. R. Jones, President	Saginaw, N. C	$ 3,275	$ 320	$ 2,955
Wilkesboro and Jefferson Turnpike Co	T. B. Finley, President	No. Wilkesboro, N. C.	1,000		1,000
Total			4,275	320	3,955

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TELEPHONE COMPANIES.

STATEMENT F.

Name of Company.	Officer.	Address.	Total Assessed Value.
Albemarle Telephone Co.	J. M. Morrow, President	Albemarle, N. C.	$ 5,000
American Telephone and Telegraph Co. of N. C.	C. R. Bangs, Vice-President	New York City	153,770
Amity Telephone Co.	J. T. Goodman, President	Mt. Ulla, N. C.	525
Asheboro Telephone Co.	E. H. Morris, Manager	Asheboro, N. C.	2,500
Asheville Telephone and Telegraph Co.	W. T. Gentry, President	Atlanta, Ga.	133,064
Beaufort Telephone Co.			
Belvidere-Hertford Telephone Co.	A. E. Fowler, Secretary and Treasurer	Hertford, N. C.	700
Benson Telephone Co.			
Boiling Springs Telephone Co.	E. B. Hamrick, Treasurer	Shelby, N. C., R.F.D. No. 3	300
Bryson City Telephone Co.	R. L. Sandridge, Secretary and Treasurer	Bryson City, N. C.	4,000
Burnsville Telephone Co.			
Cape Fear Telephone Co.	L. E. Rollins, President	New Hill, N. C.	2,500
Capital City Telephone Co.	W. T. Gentry, President	Atlanta, Ga.	57,492
Cardenas Telephone Co., The	E. H. Ballentine, Secretary	Walthall, N. C.	3,000
Caroleen and Henrietta Telephone Co.	Ed. Thompson, President	Bostic, N. C., R.F.D. No. 1	2,000
Carolina Telephone and Telegraph Co.	Geo. A. Holderness, Secretary and Treasurer	Tarboro, N. C.	75,000
Cedar Grove-Efland Telephone Co.	C. M. Hughes, Secretary and Treasurer	Cedar Grove, N. C.	300
Chapel Hill Telephone Co.	Chas. H. Herty, President	Chapel Hill, N. C.	2,500
Cherokee Telephone Co.			
Chowan and Roanoke Telephone Co.	D. R. Britton, Secretary and Treasurer	Colerain, N. C.	2,500

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Clayton Telephone Co	J. C. Ellis, Secretary	Clayton, N. C.	3,200
Clinton and Dunn Telephone Co	W. B. Warren, Secretary and Treasurer	Clinton, N. C., R.F.D. No. 5	1,075
Clio Telephone Co	E. S. Millsaps, Secretary and Treasurer	Statesville, N. C.	1,475
Concord Telephone Co	L. D. Coleraine, Secretary	Concord, N. C.	4,000
Cooleemee Telephone Co	T. V. Terrell, President	Cooleemee, N. C.	400
Currituck Telephone Co	W. L. Owens, Secretary	Jarvisburg, N. C.	5,000
Dosier Telephone Co	J. D. Anderson, Secretary and Treasurer	Tobaccoville, N. C.	210
Duplin Telephone Co	J. A. Powell, Receiver	Warsaw, N. C.	1,150
Ellenboro Telephone Co	J. A. Martin, Secretary and Treasurer	Ellenboro, N. C.	320
Farmers Mutual Telephone Co	W. H. Joyner, President	Garysburg, N. C.	550
Farmers Quickstep Telephone Co	J. E. Wilson, Secretary and Treasurer	King, N. C.	2,765
Forest City Telephone Co	Ed. Thompson, Treasurer	Bostic, N. C.	1,625
Franklin Telephone and Electric Co			
Fremont Telephone Co	T. C. Hill, Secretary and Treasurer	Fremont, N. C.	1,200
Garland-Clinton Telephone Co., The	J. D. Johnson, President	Garland, N. C.	3,000
Gibsonville Telephone Co	L. T. Barber, Secretary	Gibsonville, N. C.	88
Good-Will Telephone Co	J. W. Pegram, Secretary	Kernersville, N. C.	1,600
Granville Telephone Co	O. A. Daniel, Manager	Oxford, N. C.	1,500
Green River Telephone Co	E. B. Quinn, Secretary and Treasurer	Rutherfordton, N. C	500
Hallsville Telephone Co	S. O. Middleton, President	Hallsville, N. C.	450
Harmony Telephone Co	J. N. Barron, Secretary and Treasurer	Harmony, N. C.	1,000
Hickory Electric Co	N. S. Dasher, Manager	Hickory, N. C.	3,600
Home Telephone and Telegraph Co	J. R. Teague, Assistant Secretary	Henderson, N. C.	100,000
Horton Telephone Co	H. W. Horton, President	No. Wilkesboro, N. C.	2,500
Hyde County Telephone Co	H. Susman, General Manager	Washington, N. C.	2,500
International Telephone Co	S. M. Hampton, Secretary and Treasurer	Leaksville, N. C.	3,000

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STATEMENT F—Continued.

Name of Company.	Officer.	Address.	Total Assessed Value.
Interstate Telephone and Telegraph Co.	W. W. Shaw, Secretary and Treasurer	Durham, N. C.	$ 70,000
Iredell Telephone Co.	W. M. Barringer, Secretary and Treasurer	Statesville, N. C.	16,900
Johnston County Telephone Co.	Harry P. Stevens, Secretary and Treasurer	Smithfield, N. C.	2,900
Kernersville Telephone Co.	M. Vance Fulp, Vice-President	Kernersville, N. C.	900
Lattimore Telephone Co.	B. R. Walker, President	Lattimore, N. C.	500
Laurel Telephone Co.	Wm. S. Rice, President	Big Laurel, N. C.	880
Leicester Telephone Co.	T. F. Reynolds, President	Leicester, N. C.	400
Lenoir Electric Co.	Z. S. Miller, Manager	Lenoir, N. C.	3,500
Lexington Telephone Co.	G. N. Montcastle, Secretary and Treasurer	Lexington, N. C.	5,000
Liberty Telephone Co.	A. E. Lewis, Secretary	Liberty, N. C.	2,500
Lumberton Telephone Co.	A. E. White, Secretary and Treasurer	Lumberton, N. C.	2,600
Madison Telephone Co.	Thos. E. Rollins, President	Asheville, N. C.	1,500
Matthews Telephone Co.	C. N. Bray, President	Siler City, N. C.	2,025
Mebane-Ridgeville Telephone Co.	J. R. Smith, Secretary and Treasurer	Ridgeville, N. C.	2,300
Midway Telephone Co.	C. E. Snyder, President	Winston-Salem, N. C.	1,085
Mocksville Telephone Co.	L. G. Horn, President	Mocksville, N. C.	900
Monroe Telephone Exchange, The	J. D. McRae, President	Monroe, N. C.	5,000
Mooresville Telephone Co.	Z. V. Turlington, Secretary and Treasurer	Mooresville, N. C.	4,700
Morehead City Telephone Co.	W. J. Hales, Secretary and Treasurer	Morehead City, N. C.	800
Morris Telephone Co.	J. D. Morris, Secretary and Treasurer	Roxboro, N. C.	2,728
Mt. Airy Telephone Co.	J. A. Hadley, President	Mt. Airy, N. C.	6,000
Mt. Gilead Telephone Co.	W. B. Cochran, Secretary and Treasurer	Mt. Gilead, N. C.	3,000

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Muddy Creek Telephone Co	J. S. Hege, President	Clemmons, N. C.	280
Norfolk and Carolina Telephone and Telegraph Co	Chas. Guirkin, Vice-President	Elizabeth City, N. C.	30,000
North Buncombe Telephone Co	S. M. Riddle, Secretary and Treasurer	Mars Hill, N. C.	500
North Carolina Telephone Co	J. I. Coleman, Secretary	Hurdle Mills, N. C.	1,200
North State Telephone Co	W. H. Ragan, President	High Point, N. C.	18,000
North State Telephone Co	L. J. Lawrence, President	Murfreesboro, N. C.	9,250
Norwood Electric and Water Co	G. W. Metton, Manager	Norwood, N. C	2,500
Oconee Telephone Co	Wm. J. Stribling, President	Walhalla, S. C.	310
Onslow Telephone Co	F. W. Kellum, Secretary	Jacksonville, N. C.	2,200
Orange Telephone Co	W. R. Roberts, President	Hurdle Mills, N. C.	1,627
Orinoco Telephone Co	W. D. Payne, President	High Point, N. C.	480
Pamlico and Beaufort Telephone Co	G. M. Reel, President	Arapahoe, N. C.	1,450
Peoples Telephone Co	W. B. Gibson, President	Loray, N. C.	3,600
Piedmont Telephone and Telegraph Co	R. B. Babington, General Manager	Gastonia, N. C.	40,000
Pittsboro Telephone and Telegraph Co	J. F. Alston, President	Pittsboro, N. C.	250
Pleasant Grove Telephone Co	J. E. Meredith, President	Thomasville, N. C.	260
Polk County Telephone Co	J. G. Hughes, Secretary	Columbus, N. C.	1,642
Providence Telephone Co	C. B. Flintoff, Secretary and Treasurer	Danville, Va., R.F.D., No. 5	500
Prospect Telephone Co	C. E. Hinshaw, Secretary and Treasurer	High Point, N. C.	240
Quaker Gap Telephone Co	J. W. Slate, Secretary and Treasurer	Mispah, N. C.	1,200
Raleigh Telephone Co	Wm. A. Wynne, General Manager	Raleigh, N. C.	7,500
Randleman Telephone Co	T. E. Marshall, Treasurer	Randleman, N. C.	2,752
Rich Fork Telephone Co	Jacob Mock, President	High Point, N. C., R.F.D. 4	320
Riverside Telephone Co	H. B. Moore, Secretary and Treasurer	Ramseur, N. C.	1,000
Roseboro and Fayetteville Telephone Co	Frank Parker, Secretary and Treasurer	Salemburg, N. C.	1,500
Rose Hill Telephone Co	M. Ward, President	Rose Hill, N. C.	4,280

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STATEMENT F—Continued.

Name of Company.	Officer.	Address.	Total Assessed Value.
Rural Telephone Co	W. B. Little, Manager	Winston, N. C	$ 4,000
Rutherfordton Telephone Co	E. B. Quinn, Secretary and Treasurer	Rutherfordton, N. C	2,000
Sampson Telephone Co	J. A. Turlington, President	Salemburg, N. C	2,200
Selma Telephone Co	C. A. Corbett, Secretary and Treasurer	Selma, N. C	375
Sharon Telephone Co	J. F. Ledbetter, Manager	Shelby, N. C., R.F.D. No. 2	500
South Alamance Telephone Co	N. C. Stuart, President	Snow Camp, N. C	1,400
Southern Bell Telephone and Telegraph Co	W. T. Gentry, President	Atlanta, Ga	664,168
Southern Investment Co	H. Susman, President	Washington, N. C	1,500
Southside Telephone Co	G. T. Sikes, President	Grissom, N. C	3,000
Spring Creek Telephone Co	C. J. Ebbs, President	Hot Springs, N. C	1,990
Teachey's Dell Telephone Co	Jno. C. McMillan, President	Teachey's, N. C	1,000
Thomasville Telephone Co	J. F. Hayden, Manager	Thomasville, N. C	1,755
Troy Telephone and Electric Light Co	B. Allen, Secretary and Treasurer	Troy, N. C	1,400
Tyrrell County Telephone Co	E. B. Cohoon, President	Columbia, N. C	5,650
Wadesboro Telephone Co	W. T. Rose, Secretary and Treasurer	Wadesboro, N. C	5,500
Wallace Telephone Co	R. B. Colwell, Secretary and Treasurer	Wallace, N. C	2,030
Washington and Aurora Telephone Co	R. L. M. Bonner, Secretary	Aurora, N. C	1,000
Washington and Hyde County Telephone Co	J. B. Clark, Lessee and Manager	Belhaven, N. C	6,000
Watauga Telephone and Telegraph Co	J. C. Mast, Secretary and Treasurer	Sugar Grove, N. C	1,000
Waynesville Telephone Co	J. B. Swift, Acting Secretary	Waynesville, N. C	4,000

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Williamston Telephone Co.	W. Manning, President	Williamston, N. C.	2,500
Wilmington-Southport Telephone and Telegraph Co.	J. S. Craig, Owner	Southport, N. C.	1,250
Woodlawn Telephone Co.	R. M. Coltrane, Secretary	Fancy Gap, Va.	100
Total			1,583,196

STREET RAILWAY COMPANIES.

STATEMENT—G.

Name of Company.	Officer.	Address.	Total Assessed Value.	Local Assessed Value.	Certified by Corporation Commission.
Asheville Electric Co.	J. E. Rankin, President	Asheville, N. C.	$ 534,306	$ 208,170	$ 326,136
Asheville Rapid Transit Co.	J. P. Arthur, Receiver	Asheville, N. C.			
Charlotte Consolidated Construction Co.	E. D. Latta, President	Charlotte, N. C.	306,650	89,535	217,115
Durham Traction Co.	R. L. Lindsay, General Manager	Durham, N. C.	226,100	71,800	154,300
Fries Manufacturing Co.	B. J. Pfohl, Secretary	Winston-Salem, N. C.	300,040	261,766	38,274
North Carolina Public Service Co.	F. V. Taylor, 2d Vice-President	Greensboro, N. C.	150,000	115,153	34,847
Piedmont Carolina Railway Co.	W. F. Snider, President	Salisbury, N. C.			
Salisbury and Spencer Railway Co.	H. W. Frund, Agent	Salisbury, N. C.	79,600	79,600	
Tidewater Power Co.	H. Woolcott, Secretary	Wilmington, N. C.	502,000	175,300	326,700
Total			2,098,696	1,001,324	1,097,372

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WATERWORKS COMPANIES.

STATEMENT H.

Name of Company.	Officer.	Address.	Total Assessed Value.	Local Assessed Value.	Certified by Corporation Commission.
Durham Water Co.	J. C. Michie, Secretary	Durham, N. C.	$ 111,225	$ 111,225	$
Elizabeth City Water and Power Co.	W. Boettcher, Secretary	Elizabeth City, N. C.	50,000	49,600	400
Elizabeth City Sewerage Co.	W. Boettcher, Secretary	Elizabeth City, N. C.	5,500	1,050	4,450
Graham Water and Electric Co.	J. W. Hinsdale	Raleigh, N. C.	30,300	30,300	
Hamlet Water Co.	W. R. Bonsal, President	Hamlet, N. C.	20,069	20,069	
Henderson Water Co.	J. H. Bridgers, Treasurer	Henderson, N. C.	30,000	30,000	
Morganton Waterworks Co.	J. W. Hinsdale	Raleigh, N. C.	11,000	11,000	
Roanoke Navigation and Water Power Co.	W. W. Wiggins, Superintendent	Weldon, N. C.	92,500	84,612	7,888
Southern Traction and Power Co.	J. W. Murray, President	Burlington, N. C.	1,500	1,500	
Wadesboro Sewerage Co.	J. F. Allen, Secretary	Wadesboro, N. C.	2,500		2,500
Wake Water Company	Julius Lewis, President	Raleigh, N. C.	150,000	150,000	
Wilmington Sewerage Co.	Wm. Worth, President	Wilmington, N. C.	40,000	40,000	
Winston-Salem Power Co.	B. J. Pfohl, Secretary	Winston-Salem, N. C.	70,000	70,000	
Total			614,594	574,356	40,238

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SOUTHERN EXPRESS COMPANY.

STATEMENT I.

Name of Company.	Officer.	Address.	Total Assessed Value.	Local Assessed Value.	Certified by Corporation Commission.
Southern Express Co	F. J. Virgin, Auditor	Chattanooga, Tenn.	$ 419,099	$ 46,686	$ 372,413

PULLMAN COMPANY.

STATEMENT J.

Name of Company.	Officer.	Address.	Total Assessed Value.	Local Assessed Value.	Certified by Corporation Commission.
Pullman Co., The	A. S. Weinsheimer, Secretary	Chicago, Ill	$ 219,425		$ 219,425

TELEGRAPH COMPANIES.

STATEMENT K.

Name of Company.	Officer.	Address.	Certified by Corporation Commission.
Atlantic Postal Telegraph Cable Co	C. P. Bruch, Vice-President	New York City	$ 82,902
Louisburg Telegraph Co	E. J. Cheatham, Secretary	Franklinton, N. C	500
Western Union Telegraph Co	F. J. Sherrer, Assistant Secretary	New York City	834,441
Total			917,843

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STATEMENT L—Showing Railroads, Assessed Value and Apportionment to Counties and Towns for the Year 1909.

Name of Company.	County.	Town.	Distance.	Valuation Per Mile.	Total Assessed Value, Counties.	Total Assessed Value, Towns.
ATLANTIC COAST LINE RAILROAD:						
Total Value.....$27,703,158.00	Anson		13.90	$ 29,227.98	$ 406,268.93	
Average value per mile.....$29,227.98	Beaufort		6.62		193,489.23	
	Bertie		13.09		382,594.26	
	Brunswick		12.88		376,456.38	
	Columbus		75.62		2,210,219.85	
	Craven		9.44		275,912.53	
	Cumberland		60.13		1,757,478.44	
	Duplin		36.96		1,080,266.14	
	Edgecombe		43.83		1,281,062.36	
	Gates		14.84		433,743.22	
	Halifax		61.09		1,785,537.30	
	Harnett		20.02		585,144.46	
	Hertford		14.53		424,682.55	
	Johnston		43.62		1,274,924.49	
	Jones		12.79		373,825.86	
	Lee		8.55		249,899.23	
	Lenoir		11.07		323,553.74	
	Martin		52.24		1,526,869.67	
	Nash		30.38		887,946.53	

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New Hanover		29.68	867,486.45
Northampton		7.03	205,472.90
Onslow		36.31	1,061,267.95
Pender		62.99	1,841,070.48
Pitt		56.49	1,651,088.89
Robeson		80.69	2,358,405.71
Sampson		49.35	1,442,400.81
Scotland		10.03	293,156.64
Washington		3.87	113,112.28
Wayne		38.52	1,125,861.79
Wilson		31.27	913,958.93
		947.83	27,703,158.00
	Ahoskie	.46	$ 13,444.87
	Autryville	.60	17,536.79
	Aulander	.85	24,843.78
	Ayden	.36	10,522.07
	Battleboro	.50	14,613.99
	Benson	.50	14,613.99
	Bethel	.27	7,871.55
	Black Creek	.51	14,906.27
	Boardman	1.05	30,689.38
	Boyette	.50	14,613.99
	Burgaw	2.00	58,455.96
	Cerro Gordo	.78	22,797.82
	Chadbourn	2.00	58,455.96
	Clarendon	1.00	29,227.98

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STATEMENT L—Continued.

Name of Company.	County.	Town.	Distance.	Valuation Per Mile.	Total Assessed Value, Counties.	Total Assessed Value, Towns.
Atlantic Coast Line Railroad—Continued.						
		Clinton	.45	$	$	$ 13,152.59
		Conetoe	.57			16,659.95
		Conoho	1.00			29,227.98
		Dudley	.69			20,167.31
		Dunn	1.00			29,227.98
		Elm City	.53			15,490.83
		Enfield	1.00			29,227.98
		Everetts	.83			24,259.22
		Fair Bluff	1.00			29,227.98
		Fairmont	1.05			30,689.38
		Faison	.68			19,875.03
		Fayetteville	4.21			123,049.80
		Four Oaks	.53			15,490.83
		Fremont	1.30			37,996.38
		Garland	1.00			29,227.98
		Garysburg	.51			14,906.27
		Godwin	.50			14,613.99
		Gibson	.37			10,814.36
		Goldsboro	1.90			55,533.16
		Greenville	.90			26,305.18
		Grifton	.86			25,136.07

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Halifax	.70	20,459.59
Hassell	.31	9,060.68
Hobgood	.94	27,474.31
Hope Mills	1.50	43,841.97
Jamesville	.57	16,659.95
Jacksonville	.64	18,705.91
Jerome	.50	14,613.99
Jonesboro	1.00	29,227.98
Kelford	.56	16,367.67
Kenly	.67	19,582.00
Kinston	.36	10,522.08
Lucama	.53	15,490.85
Lumber Bridge	1.00	29,227.98
Magnolia	1.00	29,227.98
Maysville	.93	27,182.02
Maxton	1.02	29,812.55
Micro	.50	14,613.99
McFarland	1.00	29,227.98
Morven	1.00	29,227.98
Mt. Olive	.90	26,305.18
Nashville	.67	19,582.75
New Bern	1.20	35,073.60
Oakley	.45	13,152.60
Oak City	1.00	29,227.98
Orrum	1.00	29,227.98
Parkton	.79	23,090.11

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STATEMENT L—Continued.

Name of Company.	County.	Town.	Distance.	Valuation Per Mile.	Total Assessed Value, Counties.	Total Assessed Value, Towns.
Atlantic Coast Line Railroad—Continued.		Parmele	2.36	$	$	$ 68,978.05
		Pactolus	.45			13,152.60
		Pembroke	1.00			29,227.98
		Pikeville	.65			18,998.20
		Plymouth	.30			8,768.40
		Pollocksville	.49			14,321.72
		Princeville	.45			13,152.60
		Red Springs	1.00			29,227.98
		Rennert	2.00			58,455.96
		Robersonville	1.10			32,150.80
		Rocky Mount	4.45			130,064.51
		Rocky Point	.50			14,613.99
		Roseboro	.50			14,613.99
		Rosehill	1.00			29,227.98
		Rowland	1.00			29,227.98
		Sanford	.60			17,536.79
		Scotland Neck	1.00			29,227.98
		Selma	.95			27,766.60
		Sharpsburg	1.00			29,227.98
		Smithfield	.65			18,998.20
		Speed	.64			18,705.95
		Spring Hope	.67			19,582.75

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Stokes	.64		18,705.95
Tabor	1.02		29,812.55
Tarboro	2.67		78,038.73
Teachey's	.91		26,597.46
Union City	1.05		30,689.38
Wadesboro	.38		11,106.65
Wallace	1.00		29,227.98
Warsaw	1.46		42,672.88
Washington	.97		28,351.15
Watha	1.00		29,227.98
Weldon	1.20		35,073.60
Whitakers	1.00		29,227.98
Whiteville	1.06		30,981.66
Williamston	1.18		34,489.02
Wilmington	4.44		129,772.23
Wilson	.81		23,674.66
Winterville	.34		9,937.51
Total	96.89		2,831,898.25

SEABOARD AIR LINE RAILWAY:

Total value	$12,399,744.00	Anson	27.58	20,106.28	554,531.20
Average value per mile	20,106.28	Bertie	7.48		150,395.97
		Bladen	32.80		659,485.98
		Brunswick	12.24		246,100.87
		Chatham	18.59		373,775.75
		Cleveland	21.34		429,068.69
		Columbus	8.90		178,945.89

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STATEMENT L—Continued.

Name of Company.	County.	Town.	Distance.	Valuation Per Mile.	Total Assessed Value, Counties.	Total Assessed Value, Towns.
SEABOARD AIR LINE RAILWAY—Continued.						
	Durham		10.39	$	$ 208,904.25	
	Franklin		22.94		461,238.06	
	Gaston		17.50		351,859.90	
	Granville		22.36		449,576.42	
	Halifax		20.20		406,146.86	
	Lee		22.48		451,989.17	
	Lincoln		15.60		313,657.97	
	Mecklenburg		23.90		480,540.92	
	Moore		24.58		494,212.36	
	New Hanover		3.37		67,758.16	
	Northampton		42.33		851,098.83	
	Richmond		48.66		978,371.58	
	Robeson		30.60		615,252.17	
	Rutherford		20.42		410,570.24	
	Scotland		20.71		416,401.06	
	Union		39.90		802,240.58	
	Vance		28.16		566,192.55	
	Wake		**42.65**		**857,533.84**	
	Warren		**31.03**		**623,897.87**	
			616.71		**12,399,744.00**	
		Aberdeen	1.00			$ 20,106.28

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Apex	1.04	20,910.53
Bonsal	1.04	20,910.53
Cary	1.10	22,116.91
Cameron	1.20	24,127.54
Charlotte	1.10	22,116.91
Cherryville	1.00	20,106.28
Clarkton	1.38	27,746.67
Council	1.00	20,106.28
Crouse	.96	19,302.03
Creedmoor	.85	17,090.34
Durham	.94	18,899.90
Ellenboro	1.00	20,106.28
Franklinton	.96	19,302.03
Forest City	1.25	25,132.85
Forestville	.88	17,693.53
Garysburg	1.00	20,106.28
Gibson	.85	17,090.34
Hamlet	3.00	60,318.84
Henderson	2.05	41,217.87
Hoffman	1.08	21,714.78
Kelford	.40	8,042.51
Keyser	1.00	20,106.28
Kittrell	.30	6,031.89
Lattimore	1.00	20,106.28
Laurinburg	1.25	25,132.85
Lilesville	1.00	20,106.28

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STATEMENT L—Continued.

Name of Company.	County.	Town.	Distance.	Valuation Per Mile.	Total Assessed Value, Counties.	Total Assessed Value, Towns.
SEABOARD AIR LINE RAILWAY—Continued.		Lincolnton	1.80	$	$	$ 36,191.30
		Littleton	1.50			30,159.42
		Louisburg	.55			11,058.46
		Lumberton	1.00			20,106.28
		Macon	.85			17,090.34
		Manly	1.00			20,106.28
		Margarettsville	1.00			20,106.28
		Marshville	1.00			20,106.28
		Matthews	1.50			30,159.42
		Maxton	1.28			25,736.04
		Merry Oaks	.74			14,878.65
		Middleburg	1.00			20,106.28
		Mineral Springs	.50			10,053.14
		Monroe	2.40			48,255.07
		Mount Holly	1.30			26,138.16
		New Hill	1.50			30,159.42
		Peachland	1.00			20,106.28
		Pembroke	1.00			20,106.28
		Pittsboro	.33			6,635.07
		Polkton	.50			10,053.14
		Raleigh	.99			19,905.22

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Rockingham	.50			10,053.14
Rutherfordton	.43			8,645.70
Sanford	1.25			25,132.85
Seaboard	1.00			20,106.28
Shelby	1.10			22,116.91
Southern Pines	1.46			29,355.17
Stanley Creek	.50			10,053.14
Vaughan	.57			11,460.58
Waco	1.00			20,106.28
Wadesboro	1.00			20,106.28
Wake Forest	1.00			20,106.28
Waxhaw	.31			6,232.95
Weldon	.72			14,476.52
Wilmington	1.00			20,106.28
Wingate	1.00			20,106.28
Youngsville	.50			10,053.14
	65.71			1,321,183.66

SOUTHERN RAILWAY COMPANY—Owned lines:

Total value	$17,190,180.00
Average value per mile	29,132.93

Alexander	9.16	29,132.93	266,857.70
Buncombe	47.52		1,384,397.11
Burke	29.70		865,248.16
Caswell	6.95		202,473.95
Catawba	22.86		665,978.97
Cherokee	23.97		698,316.48
Durham	11.18		325,706.25
Forsyth	36.71		1,069,470.00

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STATEMENT L—Continued.

Name of Company.	County.	Town.	Distance.	Valuation Per Mile.	Total Assessed Value, Counties.	Total Assessed Value, Towns.
SOUTHERN RAILWAY—Owned Lines—Continued.	Granville		43.80	$	$ 1,276,032.55	
	Guilford		26.30		766,196.10	
	Haywood		21.58		628,688.75	
	Iredell		53.20		1,549,872.60	
	Jackson		22.81		664,522.30	
	Macon		2.52		73,415.05	
	Madison		28.40		827,375.35	
	McDowell		32.24		939,245.85	
	Mecklenburg		34.88		1,016,156.05	
	Rockingham		21.65		630,728.00	
	Rowan		17.52		510,409.00	
	Surry		33.13		965,174.30	
	Swain		38.77		1,129,483.98	
	Vance		7.10		206,843.95	
	Wilkes		18.11		527,597.55	
			590.06		17,190,180.00	
		Almond	1.00			$ 29,132.93
		Asheville	3.04			88,564.20
		Andrews	1.53			44,573.50
		Biltmore	.24			6,991.90
		Black Mountain	1.00			29,132.93
		Bryson City	1.00			29,132.93

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Canton	.87	25,345.65
Catawba	.96	27 967.65
Charlotte	4.91	143,042.70
Claremont	1.00	29,132.93
Cleveland	.75	21,849.70
Clyde	.63	18,353.75
Conover	1.04	30,298.25
Cornelius	1.13	32,920.00
Davidson	1.51	43,990.75
Dillsboro	1.00	29,132.93
Durham	.83	24,180.35
Elkin	2.00	58,265.86
Glen Alpine	1.00	29,132.93
Greensboro	1.80	52,439.30
Haslewood	.50	14,566.46
Henderson	.36	10,487.60
Highlands	.98	28,550.27
Hickory	2.04	59,431.20
Hildebran	1.00	29,132.93
Huntersville	1.00	29,132.93
Hot Springs	1.08	31,463.60
Kernersville	1.29	37,581.50
Long View	.46	13,401.15
Marion	1.52	44,282.10
Marshall	1.03	30,006.95
Mooresville	2.02	58,848.52

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STATEMENT L—Continued.

Name of Company.	County.	Town.	Distance.	Valuation Per Mile.	Total Assessed Value, Counties.	Total Assessed Value, Towns.
SOUTHERN RAILWAY—Owned Lines—Continued.						
		Morganton	1.11	$	$	$ 32,628.90
		Murphy	.83			24,180.35
		Newton	.47			13,692.50
		No. Wilkesboro	1.49			43,408.10
		Old Fort	.76			22,141.03
		Oxford	.70			20,393.06
		Pineville	1.00			29,132.93
		Reidsville	1.72			50,108.65
		Ruffin	1.00			29,132.93
		Salem	1.12			32,628.90
		Salisbury	1.35			39,329.45
		Statesville	1.75			50,982.65
		Sylva	1.73			50,399.97
		Taylorsville	.47			13,692.50
		Troutman	1.00			29,132.93
		Waynesville	1.04	29,132.93		30,298.25
		West Hickory	.50			14,566.46
		Whittier	1.00			29,132.93
		Winston	2.20			64,092.44
			61.77			1,799,541.53
Rolling Stock—Pinners Point Division	Johnston		10.54	1,495.86	15,766.00	
	Wilson		24.60		36,798.00	

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	Nash	3.20		4,787.00	
	Edgecombe	26.96		40,328.00	
	Halifax	13.24		19,806.00	
	Bertie	13.09		19,581.00	
	Hertford	14.53		21,735.00	
	Gates	14.84		22,199.00	
		121.00		181,000.00	
SOUTHERN RAILWAY—Leased and Operated Lines:					
Asheville and Craggy Mountain	Buncombe	2.26	4,424.77	10,000.00	
		2.26		10,000.00	
Alanta and Charlotte Air Line	Cleveland	8.77	32,899.67	288,530.11	
	Gaston	23.00		756,692.66	
	Mecklenburg	11.42		375,714.23	
		43.19		1,420,937.00	
	Grover	.50			$ 16,449.83
	Kings Mountain	1.53			50,336.50
	Gastonia	2.00			65,799.34
	Lowell	.96			31,583.70
	Bessemer City	2.96			97,383.05
	Belomnt	1.33			43,756.55
	Charlotte	3.52			115,806.85
		12.80			421,115.82

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STATEMENT L—Continued.

Name of Company.	County.	Town.	Distance.	Valuation Per Mile.	Total Assessed Value, Counties.	Total Assessed Value, Towns.
SOUTHERN RAILWAY—Leased and Operated Lines—Cont.						
Atlantic and Danville	Caswell		14.60	$ 10,000.00	$ 146,000.00	
	Person		5.20		52,000.00	
	Granville		2.20		22,000.00	
			22.00		220,000.00	
Atlantic and Yadkin	Surry		17.40	9,997.82	173,962.57	
	Stokes		20.80		207,954.66	
	Forsyth		10.77		107,676.62	
	Guilford		39.26		392.514.54	
	Randolph		30.49		304,833.65	
	Lee		6.93		69,285.00	
	Chatham		24.99		249,845.61	
	Rockingham		10.44		104,377.35	
			161.08		1,610,450.00	
		Sanford	.56			$ 5,598.80
		Siler City	1.06			10,597.70
		Liberty	1.43			14,296.90
		Staley	.87			8,698.10
		Greensboro	2.85			28,493.80
		Germanton	.50			4,998.91
		Pilot Mountain	1.48			14,796.80

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		Mount Airy	2.01			20,095.60
		Madison	.56			5,598.80
		Ramseur	.75			7,498.37
			12.07			120,673.78
Carolina and Tennessee Southern	Swain		13.90	3,000.00	41,700.00	
			13.90		41,700.00	
Danville and Western	Rockingham		7.25	5,000.00	36,250.00	
	Caswell		.93		4,650.00	
			8.18		40,900.00	
		Leaksville	.34			1,700.00
			.34			1,700.00
High Point, Randleman, Asheboro and Southern	Guilford		3.04	10,000.00	30,400.00	
	Randolph		23.74		237,400.00	
			26.74		267,800.00	
		High Point	1.38			13,800.00
		Trinity	.76			7,600.00
		Randleman	.77			7,700.00
		Asheboro	.41			4,100.00
			3.32			33,200.00
North Carolina Railroad	Wayne		10.47	46,822.19	490,228.30	
	Johnston		26.24		1,228,614.20	
	Wake		27.52		1,288,546.60	
	Durham		16.22		759,455.80	

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STATEMENT L—Continued.

Name of Company.	County.	Town.	Distance.	Valuation Per Mile.	Total Assessed Value, Counties.	Total Assessed Value, Towns.
SOUTHERN RAILWAY—Leased and Operated Lines—Cont.						
North Carolina Railroad—Continued	Orange		17.27		$ 808,619.12	
	Alamance		17.05		798,318.30	
	Guilford		33.37		1,562,456.40	
	Randolph		.60		28,093.20	
	Davidson		24.80		1,161,190.30	
	Rowan		20.60		964,537.00	
	Cabarrus		17.16		803,468.78	
	Mecklenburg		11.90		557,184.00	
			223.20		10,450,712.00	
		Goldsboro	.70			$ 32,775.55
		Princeton	.40			18,728.85
		Pine Level	1.00			46,822.19
		Selma	1.00			46,822.19
		Clayton	1.06			49,631.52
		Garner	1.00			46,822.19
		Raleigh	1.48			69,296.84
		Cary	1.00			46,822.19
		Morrisville	.60			28,093.35
		Durham	2.33			109,095.70
		Hillsboro	.13			6,086.75
		Mebane	1.00			46,822.19

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		Graham	1.45			67,892.20
		Burlington	2.00			93,644.38
		Elon College	.69			32,307.31
		Gibsonville	.63			29,497.99
		Greensboro	2.11			98,794.85
		High Point	2.44			114,246.15
		Thomasville	2.00			93,644.38
		Lexington	1.85			86,621.05
		Salisbury	1.40			65,551.10
		China Grove	1.00			46,822.19
		Concord	1.46			68,360.40
		Charlotte	2.72			127,356.19
			31.45			1,472,557.86
North Carolina Midland	Forsyth		13.73	$ 16,440.24	225,724.70	
	Davie		17.68		290,663.55	
	Rowan		17.20		282,772.13	
	Iredell		4.91		80,721.62	
			53.52		879,882.00	
		Winston	1.49			24,495.95
		Mocksville	1.78			29,263.65
		Advance	.70			11,508.17
		Mooresville	.20			3,288.05
			4.17			68,555.82
North and South Carolina	Granville		3.73	3,000.00	11,190.00	
			3.73		11,190.00	

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STATEMENT L—Continued.

Name of Company.	County.	Town.	Distance.	Valuation Per Mile.	Total Assessed Value, Counties.	Total Assessed Value, Towns.
SOUTHERN RAILWAY—Leased and Operated Lines—Cont.						
State University	Orange		10.14	$ 2,470.51	$ 25,049.00	
			10.14		25,049.00	
Southern Railway—Carolina Division	Buncombe		10.34	5,953.25	61,556.61	
	Henderson		33.13		197,231.18	
	Polk		10.00		59,532.50	
	Cleveland		24.80		147,640.85	
	Rutherford		24.90		148,235.95	
	McDowell		13.90		82,750.18	
	Transylvania		30.53		181,752.73	
			147.60		878,700.00	
		Hendersonville	2.91			$ 17,323.95
		Saluda	1.00			5,953.25
		Shelby	1.40			8,334.51
		Lattimore	1.00			5,953.25
		Mooresboro	1.00			5,953.25
		Forest City	2.00			11,906.50
		Marion	.60			3,571.96
		Brevard	.80			4,762.60
		Tryon	1.50			8,929.87
		Biltmore	.28			1,666.91

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		Rosman	.65		3,869.61
			13.14		78,225.66
Tallulah Falls	Macon		14.50	7,471.24	108,333.00
			14.50		108,333.00
		Franklin	.14		1,046.00
			.14		1,046.00
Yadkin Railroad	Rowan		16.66	5,985.37	99,716.17
	Cabarrus		1.15		6,883.10
	Stanly		23.19		138,800.73
			41.00		245,400.00
		Salisbury	.52		3,112.40
		Gold Hill	.28		1,675.90
		New London	1.65		9,875.90
		Albemarle	1.00		5,985.37
		Norwood	.35		2,094.88
			3.80		22,744.45
MISCELLANEOUS ROADS.					
Aberdeen and Asheboro	Moore		27.00	3,475.61	93,841.46
	Montgomery		41.00		142,500.00
	Randolph		14.00		48,658.54
			82.00		285,000.00

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STATEMENT L—Continued.

Name of Company.	County.	Town.	Distance.	Valuation Per Mile.	Total Assessed Value, Counties.	Total Assessed Value, Towns.
MISCELLANEOUS ROADS—Cont.						
		Aberdeen	.50			$ 1,737.80
		Candor	.50			1,737.80
		Biscoe	1.00			3,475.61
		Troy	.81			2,815.24
		Star	1.00			3,475.61
		Asheboro	.50			1,737.80
			4.31			14,979.86
Aberdeen and Rockfish	Moore		2.35	$ 4,718.85	$ 11,089.30	
	Cumberland		36.00		169,878.60	
	Robeson		8.60		40,582.10	
			46.95		221,550.00	
		Aberdeen	.65			3,067.25
		Raeford	1.00			4,718.85
		Hope Mills	.48			2,265.04
			2.13			10,051.14
Alma Railroad	Robeson		12.00	1,000.00	12,000.00	
			12.00		12,000.00	
Atlantic and Western	Lee		9.00	2,000.00	18,000.00	
			9.00		18,000.00	

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		Sanford	.75			1,500.00
		Jonesboro	.81			1,620.00
		Broadway	.60			1,200.00
			2.16			4,320.00
Bee Tree Railroad	Buncombe		7.75	2,000.00	15,500.00	
			7.75		15,500.00	
Caldwell and Northern	Caldwell		23.50	4,088.94	96,090.00	
			23.50		96,090.00	
		Lenoir	.58			2,371.58
		Mortimer	2.00			8,177.88
			2.58			10,549.46
Carolina, Clinchfield and Ohio	Yancey		5.36	13,950.98	74,777.25	
	Mitchell		39.58		552,179.01	
	McDowell		44.46		620,260.56	
	Rutherford		13.95		194,616.17	
			103.35		1,441,833.00	
Carolina and Northwestern	Caldwell		14.84	9,248.74	137,251.50	
	Burke		2.18		20,162.25	
	Catawba		12.56		116,164.20	
	Lincoln		14.96		138,361.35	
	Gaston		19.26		178,130.70	
			63.80		590,070.00	

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STATEMENT L—Continued.

Name of Company.	County.	Town.	Distance.	Valuation Per Mile.	Total Assessed Value, Counties.	Total Assessed Value, Towns.
MISCELLANEOUS ROADS—Cont.						
Carolina and Northwestern		Lenoir	.60			$ 5,549.25
		Granite Falls	1.00			9,248.74
		Hickory	1.61			14,890.40
		Newton	2.10			19,422.30
		Maiden	1.00			9,248.74
		Lincolnton	2.12			19,607.25
		Dallas	1.17			10,821.00
		Gastonia	1.00			9,248.74
			10.60			98,036.42
Carthage and Pinehurst	Moore		12.80	$ 2,500.00	$ 32,000.00	
			12.80		32,000.00	
		Carthage	.20			500.00
			.20			500.00
Cashie and Chowan	Bertie		13.00	1,705.00	22,165.00	
			13.00		22,165.00	
Chowan and Aulander	Bertie		18.00	1,268.33	22,830.00	
			18.00		22,830.00	

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Cliffside Railroad	Rutherford	3.00	3,466.66	10,400.00	
		3.00		10,400.00	
Dover and South Bound	Craven	1.00	2,000.00	2,000.00	
	Jones	18.00		36,000.00	
	Onslow	5.40		10,800.00	
		24.40		48,800.00	
	Dover	.50			1,000.00
	Richlands	.25			500.00
		.75			1,500.00
Durham and Charlotte	Chatham	.27	2,929.20	15,436.00	
	Moore	26.00		76,159.00	
	Mongtomery	9.73		28,502.00	
		41.00		120,097.00	
	Star	1.00	2,929.20		2,929.20
	Troy	.50			1,464.60
		1.50			4,393.80
Durham and South Carolina	Durham	9.25	5,000.00	46,250.00	
	Chatham	17.88		89,400.00	
	Wake	.37		1,850.00	
		27.50		137,500.00	

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STATEMENT L—Continued.

Name of Company.	County.	Town.	Distance.	Valuation Per Mile.	Total Assessed Value, Counties.	Total Assessed Value, Towns.
MISCELLANEOUS ROADS—Cont.						
		Bonsal	.37	$ 5,000.00		$ 1,850.00
			.37			1,850.00
Durham and Southern	Durham		8.18	8,215.66	$ 67,204.30	
	Wake		28.07		230,613.75	
	Harnett		26.02		169,406.95	
			56.87		467,225.00	
		Apex	.94			7,722.75
		Holly Springs	1.00			8,215.66
		Angier	1.00			8,215.66
		Coats	.64			5,258.02
		Dunn	.73			5,997.50
			4.31			35,409.59
East Carolina Railway	Edgecombe		18.00	2,715.94	48,886.92	
	Pitt		9.07		24,633.58	
	Greene		9.63		26,154.50	
			36.70		99,675.00	

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		Tarboro	.50			1,357.97
		Pinetops	.45			1,222.17
		Macclesfield	.50			1,357.97
		Fountain	1.00			2,715.94
		Farmville	.16			434.55
		Hookerton	.15			407.39
			2.76			7,495.99
East Tennessee and Western North Carolina	Mitchell		3.00	8,966.66	26,900.00	
			3.00		26,900.00	
		Elk Park	.50			4,483.33
			.50			4,483.33
Kinston and Snow Hill	Lenoir		6.00	3,500.00	21,000.00	
	Greene		7.00		24,500.00	
			13.00		45,500.00	
Lawndale Railroad	Cleveland		9.06	2,759.38	25,000.00	
			9.06		25.000.00	
		Lawndale	.50			1,379.69
			.50			1.379.69

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STATEMENT L—Continued.

Name of Company.	County.	Town.	Distance.	Valuation Per Mile.	Total Assessed Value, Counties.	Total Assessed Value, Towns.
MISCELLANEOUS ROADS—Cont.						
Linville River	Mitchell		12.00	$ 3,000.00	$ 36,000.00	
			12.00		36,000.00	
Louisville and Nashville	Cherokee		13.16	6,023.79	79,260.00	
			13.16		79,260.00	
		Murphy	1.24			$ 7,469.50
			1.24			7,469.50
Mount Airy and Eastern	Surry		5.00	1,500.00	7,500.00	
			5.00		7,500.00	
New Hanover Transit	New Hanover		3.50	714.28	2,500.00	
			3.50		2,500.00	
Norfolk and Southern	Beaufort		46.14	9,952.05	459,187.55	
	Camden		5.00		49,760.25	
	Carteret		2.82		28,064.75	
	Chowan		25.80		256,762.85	
	Craven		25.38		252,583.00	
	Currituck		14.30		142,314.30	
	Gates		20.80		207,002.60	
	Greene		8.04		80,014.40	

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Johnston	.36	3,582.70
Nash	10.67	106,188.35
Pamlico	21.47	213,670.50
Pasquotank	22.29	221,831.02
Perquimans	25.37	252,483.50
Pitt	29.21	290,699.35
Tyrrell	7.00	69,664.35
Wake	27.41	272,785.65
Washington	57.48	572,043.00
Wilson	23.34	232,280.80
	372.88	3,710,918.00

Belhaven	1.25	12,440.05
Bayboro	.22	2,189.45
Beaufort	.74	7,364.50
Chocowinity	1.30	12,937.60
Cove	.91	9,056.35
Creswell	.28	2,786.57
Columbia	.60	5,971.20
Elizabeth City	2.14	21,297.35
Edenton	1.78	17,714.60
Farmville	.57	5,672.65
Greenville	1.46	14,530.60
Hertford	.52	5,175.00
New Bern	.54	5,374.10

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STATEMENT L—Continued.

Name of Company.	County.	Town.	Distance.	Valuation Per Mile.	Total Assessed Value, Counties.	Total Assessed Value, Towns.
MISCELLANEOUS ROADS—Cont.						
Norfolk and Southern—*Continued*		Oriental	.51	$ 9,952.05		$ 5,075.50
		Plymouth	.77			7,663.00
		Pinetown	1.00			9,952.05
		Pantego	.50			4,976.02
		Roper	1.20			11,942.45
		Raleigh	.85			8,459.20
		Winfall	.50			4,976.02
		Washington	.68			6,767.40
		Wilson	1.35			13,435.25
		Wendell	**1.00**			**9,952.05**
		Zebulon	**.68**			**6,767.40**
			21.35			**212,475.76**
Norfolk and Southern—A. & N. C. Division	**Wayne**		**10.82**	**12,228.42**	**$ 132,311.52**	
	Lenoir		**19.00**		**232,340.00**	
	Jones		**4.18**		**51,114.80**	
	Craven		**45.25**		**553,336.05**	
	Carteret		**15.75**		**192,597.63**	
			95.00		**1,161,700.00**	

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		Goldsboro	.89			10 883.20
		LaGrange	.86			10 516 44
		Kinston	1.06			12 962.13
		Dover	1.36			16.630.65
		New Bern	1.17			14,307.25
		Newport	1.02			12,472.99
		Morehead City	2.78			33,995.00
			9.14			111,767.75
Norfolk and Western	Person		22.19	17,412.91	386,392.59	
	Durham		19.50		339,551.84	
	Rockingham		20.02		348,606.56	
	Stokes		10.67		185,795.80	
	Forsyth		14.96		260,497.21	
			87.34		1,520,844.00	
		Roxboro	.98			17,064.65
		Durham	1.27			22,114.40
		Stoneville	1.03			17,935.30
		Mayodan	1.10			19,154.20
		Madison	2.79			48,582.02
		Winston	2.00			34,825.82
		Salem	.31			5,398.00
			9.48			165,074.39

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STATEMENT L—Continued.

Name of Company.	County.	Town.	Distance.	Valuation Per Mile.	Total Assessed Value, Counties.	Total Assessed Value, Towns.
MISCELLANEOUS ROADS—Cont.						
North and South Carolina Railroad	Scotland		.94		$ 2,000.00	
Northampton and Hertford	Northampton		9.00	$ 3,333.33	30,000.00	
			9.00		30,000.00	
		Jackson	.50			$ 1,666.66
			.50			1,666.66
Oxford and Coast Line	Granville		4.51	6,552.10	29,550.00	
			4.51		29,550.00	
		Oxford	.57			3,734.70
			.57			3,734.70
Piedmont Railway	Davidson		20.50	2,743.90	56,250.00	
			20.50		56,250.00	
		Thomasville	.50			1,371.95
		Denton	.25			685.97
			.75			2,057.92
Raleigh and Charleston	Robeson		20.76	4,816.95	100,000.00	
			20.76		100,000.00	
		Lumberton	.47			2,263.96
			.47			2,263.96

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	Wake				
Raleigh and Southport	Harnett	17.25	4,917.35	84,824.38	
		21.75		106,952.48	
	Cumberland	21.50		105,723.14	
		60.50		297,500.00	
Raleigh and Western	Lee	6.50	3,846.15	25,000.00	
		6.50		25,000.00	
Randolph and Cumberland	Moore	18.50	2,702.70	50,000.00	
		18.50		50,000.00	
	Cameron	1.00			2,702.70
	Carthage	2.00			5,405.40
		3.00			7,108 10
Red Springs and Bowmore	Robeson	10.50	1,435.42	15,071.91	
	Scotland	1.50		2,153.13	
		12.00		17,225.00	
	Red Springs	.50			717.71
		.50			717.71
Roanoke River	Warren	3.00	3,786.41	11,359.33	
	Vance	7.30		27,640.77	
		10.30		39 000 00	

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STATEMENT L—Continued.

Name of Company.	County.	Town.	Distance.	Valuation Per Mile.	Total Assessed Value, Counties.	Total Assessed Value, Towns.
MISCELLANEOUS ROADS—Cont.						
Snowbird Valley	Cherokee		7.50	$ 1,302.22	$ 9,766.67	
	Graham		6.00		7,813.33	
			13.50		17,580.00	
		Andrews	.50	1,302.22		$ 651.11
			.50			651.11
Tennessee and North Carolina	Haywood		2.00	2,500.00	5,000.00	
			2.00		5,000.00	
Virginia and Carolina Southern	Robeson		14.50	3,000.00	43,500.00	
			14.50		43,500.00	
		Lumberton	.50			1,500.00
		St. Pauls	.40			1,200.00
			.90			2,700.00
Warrenton	Warren		3.00	3,146.66	9,440.00	
			3.00		9,440.00	
Washington and Vandemere	Beaufort		33.50	2,181.25	73,071.88	
	Pamlico		6.50		14,178.12	
			40.00		87,250.00	

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		Washington	.20			436.25
		Edwards	1.00			2,181.25
		Aurora	1.25			2,726.56
		Vandemere	.60			1,308.75
			3.05			6,652.81
Wellington and Powellsville	Hertford		4.00	2,454.54	9,818.16	
	Bertie		18.00		44,181.84	
			22.00		54,000.00	
		Windsor	1.50			3,681.81
		Ahoskie	1.00			2,454.54
			2.50			6,136.35
Whitney Company	Stanly		6.50	615.38	40,000.00	
			6.50		40,000.00	

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THE PULLMAN COMPANY.

STATEMENT M.

Mileage in North Carolina over which the Pullman Company operates cars.

Over Atlantic Coast Line Railroad	354.38 miles.
Over Seaboard Air Line Railway	427.09 miles.
Over Southern Railway	521.44 miles.
Total mileage	1,302.91 miles.

Total valuation	$ 219,425.00
Total valuation per mile	168.41

Apportioned to Counties as follows:

County.	A. C. L.		S. A. L.		So. Ry.		Total.	
	Miles.	Val'n.	Miles.	Val'n.	Miles.	Val'n.	Miles.	Val'n.
Alamance		$		$	17.05	$2,871.42	17.05	$2,871.42
Anson			27.58	4,644.79			27.58	4,644.7
Bladen			32.80	5,523.89			32.80	5,523.89
Brunswick	12.88	2,169.14	12.24	2,061.36			25.12	4,230.50
Buncombe					45.01	7,580.20	45.01	7,580.20
Burke					29.70	5,001.82	29.70	5,001.82
Cabarrus					17.16	2,889.94	17.16	2,889.94
Caswell					21.55	3,629.27	21.55	3,629.27
Catawba					22.86	3,849.88	22.86	3,849.88
Chatham			7.39	1,244.57			7.39	1,244.57
Cleveland					8.77	1,476.98	8.77	1,476.98
Columbus	50.45	8,496.35	8.90	1,498.87			59.35	9,995.22
Cumberland	32.74	5,513.79					32.74	5,513.79
Davidson					24.80	4,176.61	24.80	4,176.61
Duplin	33.96	5,719.25					33.96	5,719.25
Durham					16.22	2,731.64	16.22	2,731.64
Edgecombe	10.15	1,709.38					10.15	1,709.38
Franklin			12.93	2,177.56			12.93	2,177.56
Gaston					23.00	3,873.46	23.00	3,873.46
Granville					2.20	370.50	2.20	370.50
Guilford					47.47	7,994.50	47.47	7,994.50
Halifax	22.26	3,748.84	20.20	3,401.91			42.46	7,150.75
Harnett	6.42	1,081.21					6.42	1,081.21
Henderson					21.56	3,630.95	21.56	3,630.95
Iredell					20.11	3,386.76	20.11	3,386.76

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STATEMENT M—Continued.

County.	A. C. L.		S. A. L.		So. Ry.		Total.	
	Miles.	Val'n.	Miles.	Val'n.	Miles.	Val'n.	Miles.	Val'n.
Johnston	30.88	$5,200.54		$		$	30.88	$5,200.54
Lee			22.48	3,785.89			22.48	3,785.89
Madison					28.40	4,782.88	28.40	4,782.88
McDowell					32.24	5,429.58	32.24	5,429.58
Mecklenburg			12.60	2,121.99	34.80	5,860.71	47.40	7,982.70
Moore			24.58	4,139.55			24.58	4,139.55
Nash	11.18	1,882.84					11.18	1,882.84
New Hanover	13.60	2,290.40	3.37	567.55			16.97	2,857.95
Northampton	8.94	1,505.60	17.70	2,980.88			26.64	4,486.48
Orange					17.27	2,908.47	17.27	2,908.47
Pender	25.19	4,242.28					25.19	4,242.28
Person					5.20	875.75	5.20	875.75
Polk					10.00	1,684.12	10.00	1,684.12
Randolph					.60	101.05	.60	101.05
Richmond			41.33	6,960.44			41.33	6,960.44
Robeson	34.70	5,843.88	30.60	5,153.39			65.30	10,997.27
Rockingham					21.65	3,646.11	21.65	3,646.11
Rowan					38.12	6,419.84	38.12	6,419.84
Scotland			18.39	3,097.09			18.39	3,097.09
Union			39.90	6,719.62			39.90	6,719.62
Vance			20.66	3,479.38			20.66	3,479.38
Wake			42.20	7,106.96	15.70	2,644.06	57.90	9,751.02
Warren			31.24	5,261.17			31.24	5,261.17
Wayne	29.76	5,011.92					29.76	5,011.92
Wilson	31.27	5,266.22					31.27	5,266.22
Total	354.38	59,681.64	427.09	71,926.86	521.44	87,816.50	1,302.91	219,425.00

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SOUTHERN EXPRESS COMPANY.

STATEMENT N.

Total valuation	$ 419,099.00
Less local assessment	46,686.00
	$ 372,413.00
Number of miles	4,005.74
Value per mile	92.97

Apportioned to Counties as follows:

County.	Mileage.	Valuation per Mile.	Value.
Alamance	17.05	$ 92.97	$ 1,585.13
Alexander	9.16	92.97	851.60
Anson	41.48	92.97	3,856.39
Beaufort	86.26	92.97	8,019.59
Bertie	40.57	92.97	3,771.79
Bladen	32.80	92.97	3,049.41
Brunswick	25.12	92.97	2,335.40
Buncombe	57.86	92.97	5,379.24
Burke	31.88	92.97	2,963.88
Cabarrus	18.31	92.97	1,702.28
Caldwell	14.84	92.97	1,379.67
Camden	5.00	92.97	464.85
Carteret	18.57	92.97	1,726.45
Caswell	22.48	92.97	2,089.95
Catawba	42.80	92.97	3,979.10
Chatham	43.58	92.97	4,051.63
Cherokee	23.97	92.97	2,228.48
Chowan	25.80	92.97	2,398.62
Cleveland	54.91	92.97	5,104.98
Columbus	84.52	92.97	7,857.82
Craven	80.07	92.97	7,444.10
Cumberland	110.98	92.97	10,317.54
Currituck	14.30	92.97	1,329.47
Davidson	24.80	92.97	2,305.65
Davie	17.68	92.97	1,643.70
Duplin	36.96	92.97	3,463.17
Durham	65.47	92.97	6,086.74
Edgecombe	61.83	92.97	5,748.33
Forsyth	76.17	92.97	7,081.52

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STATEMENT N—Continued.

County.	Mileage.	Valuation per Mile.	Value.
Franklin	22.94	$ 92.97	$ 2,132.73
Gaston	59.76	92.97	5,555.88
Gates	35.64	92.97	3,313.45
Granville	74.28	92.97	6,905.81
Greene	17.67	92.97	1,642.78
Guilford	101.97	92.97	9,480.15
Halifax	81.29	92.97	7,557.53
Harnett	62.39	92.97	5,800.40
Haywood	21.58	92.97	2,006.29
Henderson	33.13	92.97	3,080.09
Hertford	18.53	92.97	1,722.73
Iredell	58.11	92.97	5,402.48
Jackson	22.81	92.97	2,120.64
Johnston	61.22	92.97	5,691.62
Jones	16.97	92.97	1,577.70
Lee	37.96	92.97	3,529.14
Lenoir	30.07	92.97	2,795.60
Lincoln	30.56	92.97	2,841.16
Macon	15.92	92.97	1,480.08
Madison	28.40	92.97	2,640.35
Martin	52.24	92.97	4,856.75
McDowell	90.69	92.97	8,431.44
Mecklenburg	82.10	92.97	7,632.83
Mitchell	39.69	92.97	3,689.97
Montgomery	41.00	92.97	3,811.77
Moore	63.93	92.97	5,943.57
Nash	41.05	92.97	3,816.41
New Hanover	33.05	92.97	3,072.65
Northampton	49.36	92.97	4,589.00
Onslow	36.31	92.97	3,375.74
Orange	27.41	92.97	2,548.30
Pamlico	27.97	92.97	2,600.37
Pasquotank	22.29	92.97	2,072.30
Pender	62.99	92.97	5,856.18
Perquimans	25.37	92.97	2,358.64
Person	27.39	92.97	2,546.45
Pitt	94.77	92.97	8,810.76

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STATEMENT N—Continued.

County.	Mileage.	Valuation per Mile.	Value.
Polk	10.00	$ 92.97	$ 929.70
Randolph	68.83	92.97	6,399.12
Richmond	46.51	92.97	4,324.03
Robeson	140.65	92.97	13,076.23
Rockingham	59.36	92.97	5,518.70
Rowan	71.98	92.97	6,691.98
Rutherford	59.47	92.97	5,528.92
Sampson	49.35	92.97	4,588.07
Scotland	41.74	92.97	3,880.56
Stanly	29.69	92.97	2,760.28
Stokes	31.47	92.97	2,925.76
Surry	50.53	92.97	4,697.77
Swain	38.77	92.97	3,604.44
Transylvania	30.53	92.97	2,838.37
Tyrrell	7.00	92.97	650.78
Union	39.90	92.97	3,709.50
Vance	35.26	92.97	3,278.12
Wake	142.90	92.97	13,285.40
Warren	31.03	92.97	2,884.85
Washington	61.35	92.97	5,703.70
Wayne	47.31	92.97	4,398.41
Wilkes	18.11	92.97	1,683.68
Wilson	54.61	92.97	5,077.09
Yancey	5.36	92.97	498.31
Total	4,005.74	.....	372,413.00

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POSTAL TELEGRAPH-CABLE COMPANY.

STATEMENT O.

Total valuation.....$ 82 902.00

Apportioned to Counties as follows:

County.	Miles of Poles.	Miles of Wire.	Value of Poles.	Value of Wire.	Value of Other Property.	Total Value.
Alamance	17.20	34.40	$ 567.60	$ 516.00	$ 15.00	$ 1,098.60
Beaufort	16.00	40.00	528.00	600.00	30.00	1,158.00
Bladen	47.60	95.20	1,570.80	1,428.00	20.00	3,018.80
Brunswick	13.90	27.80	458.70	417.00	.....	875.70
Cabarrus	11.95	83.65	394.35	1,254.75	25.00	1,674.10
Caswell	7.40	51.80	244.20	777.00	.....	1,021.20
Cleveland	8.33	58.31	274.89	874.65	.....	1,149.54
Columbus	8.50	17.00	280.50	255.00	.....	535.50
Craven	22.00	44.00	726.00	660.00	30.00	1,416.00
Cumberland	45.03	242.64	1,485.99	3,639.60	75.00	5,200.59
Davidson	24.60	172.20	811.80	2,583.00	.....	3,394.80
Durham	20.00	40.00	660.00	600.00	25.00	1,285.00
Forsyth	14.09	42.27	464.97	634.05	25.00	1,124.02
Franklin	12.90	124.15	425.70	1,862.25	15.00	2,302.95
Gaston	23.00	184.00	759.00	2,760.00	20.00	3,539.00
Greene	9.00	18.00	297.00	270.00	.....	567.00
Guilford	65.45	317.85	2,159.85	4,767.75	95.00	7,022.60
Halifax	11.00	110.00	363.00	1,650.00	20.00	2,033.00
Harnett	21.00	189.00	693.00	2,835.00	.....	3,528.00
Johnston	6.50	20.00	214.50	300.00	.....	514.50
Mecklenburg	23.13	178.65	763.29	2,679.75	175.00	3,618.04
Nash	14.50	29.00	478.50	435.00	.....	913.50
New Hanover	2.00	4.00	66.00	60.00	477.14*	*603.14
Northampton	5.20	52.00	171.60	780.00	.....	951.60
Orange	17.20	34.40	567.60	516.00	.....	1,083.60
Pitt	30.00	60.00	990.00	900.00	30.00	1,920.00
Richmond	1.50	11.00	49.50	165.00	20.00	234.50
Robeson	18.04	138.32	595.32	2,074.80	.....	2,670.12
Rockingham	21.20	148.40	699.60	2,226.00	15.00	2,940.60
Rowan	29.00	203.00	957.00	3,045.00	25.00	4,027.00
Scotland	19.55	156.40	645.15	2,346.00	.....	2,991.15
Vance	21.55	215.50	711.15	3,232.50	20.00	3,963.65
Wake	70.55	415.38	2,328.15	6,230.70	125.00	8,683.85
Warren	24.45	244.50	806.85	3,667.50	15.00	4,489.35
Wilson	21.00	42.00	693.00	630,00	30.00	1,353.00
Total	724.32	3,844.82	23,902.56	57.672.30	1,327.14*	*82,902.00

*Including Cape Fear River Line.

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STATEMENT O—Continued.

Apportioned to Towns as follows:

Town.	Miles of Poles.	Miles of Wire.	Value of Poles.	Value of Wire.	Value of other Property.	Total Value.
Burlington	2.00	4.00	$ 60.00	$ 60.00	$ 15.00	$ 135.00
Charlotte	3.00	21.00	90.00	315.00	175.00	580.00
Concord	1.20	8.40	36.00	126.00	25.00	187.00
Durham	1.35	2.70	40.50	40.50	25.00	106.00
Elizabethtown	.50	1.00	15.00	15.00	20.00	50.00
Fayetteville	3.00	19.00	90.00	285.00	75.00	450.00
Franklinton	1.83	13.56	227.60	203.40	15.00	446.00
Gastonia	3.16	22.12	94.80	331.80	20.00	446.60
Gibson	.50	1.00	15.00	15.00	20.00	50.00
Graham	.72	1.44	21.60	17.28	.....	38.88
Greensboro	4.00	22.00	120.00	330.00	75.00	525.00
Greenville	.25	1.00	7.40	15.00	40.00	62.50
Henderson	2.00	20.00	60.00	300.00	20.00	380.00
High Point	1.50	10.50	45.00	157.50	20.00	222.50
Littleton	1.00	10.00	30.00	150.00	20.00	200.00
Lexington	1.00	7.00	30.00	105.00	15.00	150.00
Forestville	.50	5.00	15.00	75.00	.....	90.00
Lowell	1.00	8.00	30.00	120.00	.....	150.00
New Bern	.25	1.00	7.50	15.00	40.00	62.50
Raleigh	2.50	26.50	75.00	397.50	250.00	722.50
Reidsville	1.00	7.00	30.00	105.00	15.00	150.00
Salisbury	2.00	14.00	60.00	210.00	25.00	295.00
Thomasville	.75	5.25	22.50	78.75	15.00	116.25
Washington	.25	2.00	7.50	30.00	40.00	77.50
Warrenton	1.50	15.00	45.00	225.00	15.00	285.00
Wilmington	1.25	2.50	37.50	37.50	150.00	225.00
Wilson	.25	1.00	7.50	15.00	40.00	62.50
Winston-Salem	.75	2.25	22.50	33.75	25.00	81.25
Wake Forest	1.00	10.00	30.00	150.00	.....	180.00
Elon College	.80	1.60	24.00	24.00	.....	48.00
Total	40.81	265.82	1,397.00	3,982.98	1,195.00	6,574.98

* Including Cape Fear River Line.

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WESTERN UNION TELEGRAPH COMPANY.

STATEMENT 0a.

Total value	$ 834,441.00
Miles of Wire	22,583.00
Average value per mile	$ 36.95

Apportioned to Counties as follows:

County.	Mileage	Valuation per Mile.	Value.
Alamance	119.23	$ 36.95	$ 4,405.55
Alexander	7.00	36.95	258.65
Anson	396.94	36.95	14,666.93
Beaufort	103.50	36.95	3,824.33
Bertie	109.18	36.95	4,034.20
Bladen	165.00	36.95	6,096.75
Brunswick	181.38	36.95	6,701.99
Buncombe	296.35	36.95	10,950.13
Burke	154.00	36.95	5,690.30
Cabarrus	466.32	36.95	17,230.53
Caldwell	27.43	36.95	1,013.54
Camden	10.00	36.95	360.50
Carteret	48.50	36.95	1,792.08
Caswell	268.30	36.95	9,913.69
Catawba	160.00	36.95	5,912.00
Chatham	199.78	36.95	7,381.87
Cherokee	37.07	36.95	1,369.74
Chowan	8.00	36.95	295.60
Cleveland	257.05	36.95	9,498.00
Columbus	561 99	36.95	20,765.53
Craven	218.20	36.95	8,062.49
Cumberland	401.70	36.95	14,842.82
Currituck	28.00	36.95	1,034.60
Davidson	1,010.34	36.95	37,332.06
Davie	38.00	36.95	1,404.10
Duplin	392.58	36.95	14,505.83
Durham	186.77	36.95	6,901.12
Edgecombe	789.86	36.95	29,185.32
Forsyth	176.70	36.95	6,529.07
Franklin	216.00	36.95	7,981.20
Gaston	475.85	36.95	17,582.66
Gates	119.68	36.95	4,422.18

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STATEMENT Oa—Continued.

County.	Mileage	Valuation per Mile.	Value.
Granville	120.54	$ 36.95	$ 4,453.95
Greene	10.30	36.95	380.59
Guilford	1,534.38	36.95	56,695.34
Halifax	675.55	36.95	24,961.57
Harnett	91.12	36.95	3,366.98
Haywood	42.00	36.95	1,551.90
Henderson	159.60	36.95	5,897.22
Hertford	112.92	36.95	4,172.39
Iredell	162.50	36.95	6,004.38
Jackson	46.00	36.95	1,699.70
Johnston	484.44	36.95	17,900.58
Jones	22.50	36.95	831.38
Lee	505.42	36.95	18,675.27
Lenoir	77.26	36.95	2,854.76
Lincoln	50.52	36.95	1,866.10
Macon	4.00	36.95	147.80
Madison	142.07	36.95	5,249.49
Martin	173.02	36.95	6,393.09
McDowell	200.10	36.95	7,393.70
Mecklenburg	1,128.51	36.95	41,698.44
Mitchell	5.00	36.95	184.75
Montgomery	22.00	36.95	812.90
Moore	332.00	36.95	12,267.40
Nash	46.56	36.95	1,720.39
New Hanover	212.03	36.95	7,834.50
Northampton	471.90	36.95	17,436.71
Onslow	36.00	36 95	1,330.20
Orange	125.00	36.95	4,618.75
Pamlico	13.00	36.95	480.35
Pasquotank	26.00	36.95	960.70
Pender	334.20	36.95	12,348.60
Perquimans	32.00	36.95	1,182.40
Person	58.00	36.95	2,143.10
Pitt	172.21	36.95	6,363.16
Polk	60.00	36.95	2,217.00
Randolph	109.90	36.95	4,060.81
Richmond	605.56	36.95	22,375.44

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STATEMENT Oa—Continued.

County.	Mileage	Valuation per Mile.	Value.
Robeson	481.90	$ 36.95	$ 17,806.21
Rockingham	891.65	36.95	32,946.47
Rowan	1,169.66	36.95	43,218.94
Rutherford	113.41	36.95	4 190.50
Sampson	96.00	36.95	3,547.20
Scotland	134.00	36.95	4,951.30
Stanly	35.00	36.95	1,293.25
Stokes	85.00	36.95	3,140.75
Surry	68.00	36.95	2,512.60
Swain	78.00	36.95	2,882.10
Tyrrell	7.00	36.95	258.65
Union	423.40	36.95	15,644.63
Vance	408.82	36.95	15,105.90
Wake	1,269.26	36.95	46,899.16
Warren	364.00	36.95	13,449.80
Washington	41.00	36.95	1,514.95
Wayne	436.32	36.95	16,122.02
Wilkes	18.00	36.95	665.10
Wilson	427.77	36.95	15,806.10
Total	22,583.00		834,441.00

Apportioned to Towns as follows:

Town.	Mileage	Valuation per Mile.	Value.
Aberdeen	8.00	$ 36.95	$ 295.60
Ahoskie	1.85	36.95	68.36
Albemarle	.80	36.95	29.56
Apex	6.30	36.95	232.79
Asheboro	1.07	36.95	39.54
Asheville	31.78	36.95	1,174.27
Ayden	.30	36.95	11.08
Battleboro	7.42	36.95	274.17
Bayboro	.22	36.95	8.13
Benson	3.00	36.95	110.85
Bessemer City	45.00	36.95	1,662.75

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STATEMENT Oa—Continued.

Town.	Mileage	Valuation per Mile.	Value.
Bethel	1.89	$ 36.95	$ 69.83
Black Creek	5.30	36.95	195.84
Bryson City	.80	36.95	29.56
Burgaw	3.30	36.95	121.94
Burlington	11.86	36.95	438.23
Cameron	7.44	36.95	274.91
Canton	.57	36.95	21.06
Cary	27.64	36.95	1,021.30
Chadbourn	9.03	36.95	333.66
Charlotte	76.74	36.95	2,835.54
Cherryville	1.16	36.95	42.86
China Grove	37.18	36.95	1,373.80
Claremont	4.00	36.95	147.80
Clarkton	3.99	36.95	147.43
Clinton	.33	36.95	12.19
Clayton	9.04	36.95	334.03
Concord	21.91	36.95	809.57
Conetoe	1.26	36.95	46.56
Conover	5.00	36.95	184.75
Cove	4.00	36.95	147.80
Cleveland	5.32	36.95	196.57
Clyde	.73	36.95	26.97
Creswell	.28	36.95	10.35
Davidson	1.83	36.95	67.62
Dallas	.76	36.95	28.08
Dillsboro	.67	36.95	24.76
Dunn	6.00	36.95	221.70
Durham	7.31	36.95	270.10
Earles	1.00	36.95	36.95
Elkin	.93	36.95	34.36
Elk Park	1.20	36.95	44.34
Ellenboro	1.51	36.95	55.79
Elm City	19.68	36.95	527.18
Enfield	19.04	36.95	705.53
Everetts	.80	36.95	29.56
Faison	6.70	36.95	247.56
Fair Bluff	5.04	36.95	186.23

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STATEMENT Oa—Continued.

Town.	Mileage	Valuation per Mile.	Value.
Fayetteville	24.90	$ 36.95	$ 920.06
Forest City	.83	36.95	30.67
Forestville	30.05	36.95	1,110.35
Four Oaks	3.42	36.95	126.37
Franklinton	4.20	36.95	155.19
Fremont	6.30	36.95	232.78
Garland	2.00	36.95	73.90
Gastonia	53.87	36.95	1,990.50
Goldsboro	28.35	36.95	1,047.53
Godwin	2.40	36.95	88.68
Graham	7.80	36.95	298.21
Greensboro	114.01	36.95	4,212.67
Greenville	1.50	36.95	55.42
Grifton	1.46	36.95	53.95
Grover	12.24	36.95	452.27
Halifax	10.77	36.95	397.95
Henderson	15.34	36.95	566.81
Hendersonville	9.07	36.95	335.14
Hickory	10.85	36.95	400.91
High Point	44.40	36.95	1,640.58
Hillsboro	1.02	36.95	37.69
Hobgood	6.00	36.95	221.70
Hope Mills	9.28	36.95	342.90
Huntersville	.90	36.95	33.25
Hot Springs	3.20	36.95	118.24
Jamesville	1.29	36.95	47.67
Jacksonville	.71	36.95	26.23
Jonesboro	2.94	36.95	108.63
Kenly	3.99	36.95	147.43
Kelford	4.50	36.95	166.28
Kernersville	4.52	36.95	167.01
Kings Mountain	31.78	36.95	1,174.27
Kinston	7.76	36.95	286.73
Kittrell	3.01	36.95	111.22
Keyser	7.18	36.95	265.30
LaGrange	1.46	36.95	53.95
Laurinburg	6.00	36.95	221.70
Lenoir	.57	36.95	21.06

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STATEMENT Oa—Continued.

Town.	Mileage	Valuation per Mile.	Value.
Lexington	19.74	$ 36.95	$ 729.39
Liberty	2.34	36.95	86.46
Lilesville	8.00	36.95	295.60
Littleton	9.36	36.95	345.85
Lincolnton	2.85	36.95	105.31
Lowell	21.00	36.95	775.95
Lucama	5.11	36.95	188.81
Lumberton	1.71	36.95	63.18
Macon	6.96	36.95	257.17
Madison	3.14	36.95	116.02
McFarland	1.92	36.95	70.94
Maiden	1.00	36.95	36.95
Manly	8.00	36.95	295.60
Magnolia	10.00	36.95	369.50
Marion	4.40	36.95	162.58
Marshall	4.28	36.95	158.15
Mebane	3.65	36.95	134.86
Maxton	6.34	36.95	234.26
Milton	.26	36.95	9.61
Mocksville	.50	36.95	18.47
Morehead City	2.13	36.95	78.70
Monroe	9.06	36.95	334.77
Mooresville	1.70	36.95	62.81
Mt. Airy	3.17	36.95	117.13
Mt. Holly	1.00	36.95	36.95
Morrisville	3.20	36.95	118.24
Morven	1.00	36.95	36.95
Morganton	5.72	36.95	211.35
Mt. Olive	5.30	36.95	195.83
Murphy	.83	36.95	30.67
Matthews	7.00	36.95	258.65
Nashville	.67	36.95	24.76
New Bern	9.06	36.95	334.77
New London	.67	36.95	24.76
Newport	1.40	36.95	51.73
Newton	5.72	36.95	211.35
North Wilkesboro	1.00	36.95	36.95

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STATEMENT 0a—Continued.

Town.	Mileage	Valuation per Mile.	Value.
Norwood	.10	$ 36.95	$ 3.70
Old Fort	2.80	36.95	103.46
Oriental	.51	36.95	18.85
Oxford	3.96	36.95	146.32
Parmele	2.58	36.95	95.33
Pikeville	8.30	36.95	306.69
Pine Level	4.50	36.95	166.28
Pilot Mountain	.90	36.95	33.25
Pineville	21.33	36.95	788.14
Polkton	8.00	36.95	295.60
Pollocksville	.50	36.95	18.47
Princeton		36.95	125.85
Plymouth	.81	36.95	29.93
Ramseur	1.40	36.95	51.73
Randleman	.40	36.95	14.78
Raleigh	36.06	36.95	1,332.42
Red Springs	3.00	36.95	110.85
Reidsville	39.59	36.95	1,462.85
Robersonville	.60	36.95	22.17
Rockingham	8.54	36.95	315.55
Rocky Mount	35.82	36.95	1,323.55
Roseboro	.74	36.95	27.34
Rose Hill	12.00	36.95	443.40
Rowland	4.10	36.95	151.50
Roxboro	2.00	36.95	73.90
Salem	1.71	36.95	63.18
Salisbury	56.00	36.95	2,069.20
Saluda	5.00	36.95	184.75
Sanford	23.00	36.95	849.85
Seaboard	4.00	36.95	147.80
Selma	13.42	36.95	495.87
Scotland Neck	1.00	36.95	36.95
Shelby	5.27	36.95	194.73
Siler City	2.00	36.95	73.90
Smithfield	1.20	36.95	44.34
Southern Pines	9.36	36.95	345.85
Spring Hope	.60	36.95	22.17
Stanley Creek	.83	36.95	30.67
Statesville	8.62	36.95	318.51

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STATEMENT Oa—Continued.

Town.	Mileage	Valuation per Mile.	Value.
Stoneville	1.74	$ 36.95	$ 64.29
Stovall	1.80	36.95	66.51
Sylva	.67	36.95	24.75
Tarboro	18.09	36.95	668.43
Taylorsville	.37	36.95	13.67
Thomasville	36.54	36.95	1,350.15
Trinity	.80	36.95	29.56
Tryon	4.50	36.95	166.28
Vaughan	6.09	36.95	225.02
Wadesboro	16.00	36.95	591.20
Wallace	6.07	36.95	247.56
Warrenton	1.74	36.95	64.30
Warsaw	14.20	36.95	524.69
Washington	3.00	36.95	110.85
Waxhaw	.87	36.95	32.14
Waynesville	.93	36.95	34.36
Wake Forest	6.78	36.95	250.52
Weldon	21.50	36.95	794.43
Whiteville	6.60	36.95	243.92
Whitakers	17.52	36.95	647.36
Williamston	.92	36.95	34.00
Wilmington	50.28	36.95	1,857.85
Wilson	19.23	36.95	710.55
Windfall	.50	36.95	18.48
Wingate	16.00	36.95	591.20
Winston	9.35	36.95	345.48
Total	1,661.51		61,392.79

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REFRIGERATOR COMPANIES.

STATEMENT P.

Name of Company.	Valuation.	County.	Value.
American Cotton Oil Co	$ 4,375.00	Buncombe	$ 4,375.00
American Refrigerator Transit Co	1,060.00	Buncombe	1,060.00
Armour Car Lines Co	28,000.00	Duplin	9,333.00
		Pender	9,333.00
		Wayne	9,334.00
Cudahy Milwaukee Refrigerator Line	200.00	Wake	200.00
Cudahy Packing Co	200.00	Wake	200.00
Merchants Despatch Transportation Co	1,271.00	Guilford	635.00
		Rockingham	636.00
National Car Co	540.00	Guilford	540.00
Robert Portner Brewing Co	2,000.00	New Hanover	2,000.00
Southern Cotton Oil Co	10,200.00	Durham	5,100.00
		Wake	5,100.00
Streets Western Stable Car Line	250.00	Wake	250.00
Swift Refrigerator Transportation Co	2,000.00	Chatham	1,000.00
		Moore	1,000.00
Union Refrigerator Transit Co. of Wis	1,205.00	Wake	1,205.00
Union Tank Line	13,800.00	Mecklenburg	4,600.00
		Guilford	4,600.00
		Wake	4,600.00
Total	65,101.00		65,101.00

TURNPIKE COMPANIES.

STATEMENT Pa.

Name of Company.	Valuation.	County.	Value.
Valle Crucis, Shawneehaw & Elk Park Turnpike Co	$ 2,955.00	Mitchell	$ 739.00
		Watauga	2,216.00
Wilkesboro & Jefferson Turnpike Co	1,000.00	Wilkes	700.00
		Ashe	300.00
Total	3,955.00		3,955.00

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STATEMENT Oa—Continued.

Town.	Mileage	Valuation per Mile.	Value.
Stoneville	1.74	$ 36.95	$ 64.29
Stovall	1.80	36.95	66.51
Sylva	.67	36.95	24.75
Tarboro	18.09	36.95	668.43
Taylorsville	.37	36.95	13.67
Thomasville	36.54	36.95	1,350.15
Trinity	.80	36.95	29.56
Tryon	4.50	36.95	166.28
Vaughan	6.09	36.95	225.02
Wadesboro	16.00	36.95	591.20
Wallace	6.07	36.95	247.56
Warrenton	1.74	36.95	64.30
Warsaw	14.20	36.95	524.69
Washington	3.00	36.95	110.85
Waxhaw	.87	36.95	32.14
Waynesville	.93	36.95	34.36
Wake Forest	6.78	36.95	250.52
Weldon	21.50	36.95	794.43
Whiteville	6.60	36.95	243.92
Whitakers	17.52	36.95	647.36
Williamston	.92	36.95	34.00
Wilmington	50.28	36.95	1,857.85
Wilson	19.23	36.95	710.55
Windfall	.50	36.95	18.48
Wingate	16.00	36.95	591.20
Winston	9.35	36.95	345.48
Total	1,661.51		61,392.79

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REFRIGERATOR COMPANIES.

STATEMENT P.

Name of Company.	Valuation.	County.	Value.
American Cotton Oil Co	$ 4,375.00	Buncombe	$ 4,375.00
American Refrigerator Transit Co	1,060.00	Buncombe	1,060.00
Armour Car Lines Co	28,000.00	Duplin	9,333.00
		Pender	9,333.00
		Wayne	9,334.00
Cudahy Milwaukee Refrigerator Line	200.00	Wake	200.00
Cudahy Packing Co	200.00	Wake	200.00
Merchants Despatch Transportation Co	1,271.00	Guilford	635.00
		Rockingham	636.00
National Car Co	540.00	Guilford	540.00
Robert Portner Brewing Co	2,000.00	New Hanover	2,000.00
Southern Cotton Oil Co	10,200.00	Durham	5,100.00
		Wake	5,100.00
Streets Western Stable Car Line	250.00	Wake	250.00
Swift Refrigerator Transportation Co	2,000.00	Chatham	1,000.00
		Moore	1,000.00
Union Refrigerator Transit Co. of Wis	1,205.00	Wake	1,205.00
Union Tank Line	13,800.00	Mecklenburg	4,600.00
		Guilford	4,600.00
		Wake	4,600.00
Total	65,101.00		65,101.00

TURNPIKE COMPANIES.

STATEMENT Pa.

Name of Company.	Valuation.	County.	Value.
Valle Crucis, Shawneehaw & Elk Park Turnpike Co	$ 2,955.00	Mitchell	$ 739.00
		Watauga	2,216.00
Wilkesboro & Jefferson Turnpike Co	1,000.00	Wilkes	700.00
		Ashe	300.00
Total	3,955.00		3,955.00

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STEAMBOAT COMPANIES.

STATEMENT Q.

Name of Company.	Valuation.	County.	Value.
Albemarle Steam Navigation Co	$ 7,200.00	Chowan	$ 1,800.00
		Gates	1,800.00
		Hertford	1,800.00
		Bertie	1,800.00
Carolina Transportation Co	3,000.00	New Hanover	3,000.00
Chowan Motor Co	4,675.00	Hertford	4,675.00
Diamond Steamboat & Wrecking Co	20,000.00	New Hanover	20,000.00
Eastern Carolina Transportation Co	3,100.00	Dare	1,550.00
		Pasquotank	1,550.00
Fairfield & Elizabeth City Transportation Co	2,400.00	Hyde	2,400.00
Independent Steamboat Line	3,000.00	Craven	3,000.00
LeRoy Steamboat Co	10,000.00	Pasquotank	10,000.00
Merchants & Farmers Steamboat Co	22,800.00	New Hanover	7,600.00
		Cumberland	7,600.00
		Bladen	7,600.00
Old Dominion Steamship Co	200.00	Dare	200.00
Roanoke & Tar River Steamboat Co	15,000.00	Martin	15,000.00
Tar River Oil Co	10,000.00	Edgecombe	10,000.00
Vanceboro Steamboat Co	1,500.00	Craven	1,500.00
Wilmington Towing Co	20,000.00	New Hanover	20,000.00
Total	123,175.00		123,175.00

WATER-WORKS COMPANIES.

STATEMENT R.

Name of Company.	Valuation.	County.	Value.
Elizabeth City Sewerage Co	$ 4,450.00	Pasquotank	$ 4,450.00
Elizabeth City Water & Power Co	400.00	Pasquotank	400.00
Roanoke Navigation & Water Power Co	7,888.00	Halifax	7,888.00
Wadesboro Sewerage Co	2,500.00	Anson	2,500.00
Wake Water Co	25,000.00	Wake	25,000.00
Total	40,238.00		40,238.00

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STREET RAILWAY COMPANIES.

STATEMENT S.

Name of Company.	Valuation.	County.	Value.
Asheville Electric Co.	$326,136.00	Buncombe	$ 326,136.00
Asheville Rapid Transit Co.	12,050.00	Buncombe	12 050.00
Charlotte Consolidated Construction Co.	217,115.00	Mecklenburg	217,115.00
Durham Traction Co.	154,300.00	Durham	154 300.00
Fries Manufacturing & Power Co.	38,274.00	Forsyth	38,274.00
North Carolina Public Service	34,847.00	Guilford	34,847.00
Tidewater Power Co.	326,700.00	New Hanover	326,700.00
Total	1,109,422.00		1,109,422.00

BRIDGE AND CANAL COMPANIES.

STATEMENT T.

Name of Company.	Valuation.	County.	Value.
Albemarle & Chesapeake Canal Co.	$ 25,000.00	Currituck	$ 25,000.00
Fairfield Canal & Turnpike Co.	7,600.00	Hyde	7,600.00
Lake Drummond Canal & Water Co.	90,000.00	Camden	90,000.00
Yadkin River Bridge Co.	7,200.00	Yadkin	7,200.00
Total	129,800.00		129,800.00

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ELECTRIC LIGHT AND GAS COMPANIES.

STATEMENT U.

Name of Company.	Valuation.	County.	Value.
Carolina Electric Co.	$ 2,600.00	Robeson	$ 2,600.00
Catawba Power Co.	9,526.00	Mecklenburg	9,526.00
Citizens Light & Power Co	3,900.00	Caldwell	3,900.00
Dixie Lighting Co.	1,900.00	Wilson	1,900.00
Elizabeth City Electric Light & Power Co.	7,350.00	Pasquotank	7,350.00
Hendersonville Light & Power Co.	5,000.00	Henderson	5,000.00
High Point Electric Power Co.	2,500.00	Guilford	2,500.00
North Carolina Electrical Power Co.	4,660.00	Buncombe	4,660.00
Roanoke Rapids Power Co.	11,710.00	Halifax	11,710.00
Southern Power Co.	86,883.00	Mecklenburg	25,952.00
		Lincoln	5,867.00
		Gaston	23,470.00
		Cleveland	3,611.00
		Cabarrus	11,509.00
		Rowan	4,513.00
		Iredell	8,350.00
		Catawba	3,611.00
Standard Gas & Electric Co	25,000.00	Wake	25,000.00
W. T. Weaver Power Co.	120,000.00	Buncombe	120,000.00
Total	281,029.00		281,029.00

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TELEPHONE COMPANIES.

STATEMENT V.

Name of Company.	Valuation.	County.	Value.	Town.	Value.
Albemarle Telephone Co.	$ 5,000.00	Stanly	$ 3,824.00	Albemarle	$ 2 500.00
		Rowan	1,176.00		
American Telephone & Telegraph Co.	153,770.00	Alamance	1,412.00	Asheville	313.60
		Buncombe	4,779.20	Battleboro	156.80
		Cabarrus	6,837.60	Benson	139.20
		Caswell	2,596.00	Biltmore	21.60
		Cleveland	3,947.20	Burlington	161.60
		Cumberland	8,349.00	Cary	53.60
		Davidson	12,008.00	Charlotte	4,914.00
		Durham	1,334.60	Clayton	88.80
		Edgecombe	3,780.80	Concord	734.80
		Gaston	9,161.60	Durham	235.40
		Guilford	14,528.20	Dunn	218.60
		Halifax	6,173.40	Elm City	173.60
		Harnett	1,634.60	Elon College	62.40
		Henderson	2,250.40	Enfield	149.00
		Johnston	9,652.40	Fayetteville	253.40
		Madison	3,944.00	Four Oaks	160.80
		Mecklenburg	18,572.00	Garner	84.00
		Nash	2,984.80	Gastonia	992.00

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STATEMENT V—Continued.

Name of Company.	Valuation.	County.	Value.	Town.	Value.
The American Telephone & Telegraph Co.—Cont.		Northampton	$ 2,886.40	Gibsonville	$ 77.60
		Orange	1,416.00	Godwin	156.00
		Polk	1,143.60	Graham	87.20
		Robeson	6,273.00	Greensboro	604.20
		Rockingham	8,524.00	Grover	260.80
		Rowan	8,311.60	Hendersonville	258.00
		Scotland	2,325.60	Hillsboro	96.00
		Wake	2,209.20	Hope Mills	91.20
		Wilson	6,734.40	Kenly	151.60
				Kings Mountain	422.40
				Leicester	212.00
				Lexington	422.40
				Lucama	204.40
				Lumber Bridge	242.40
				Maxton	321.00
				Mebane	72.00
				Micro	140.00
				Morrisville	45.60
				Raleigh	134.80
				Red Springs	393.60
				Reidsville	712.00
				Rocky Mount	610.40

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				Salisbury	787.60
				Saluda	154.80
				Selma	520.00
				Shapsburg	299.60
				Skyland	94.80
				Smithfield	402.00
				Tryon	103.20
				Weldon	266.40
				Whitakers	292.00
				Wilson	468.00
Amity Telephone Co	525.00	Iredell	525.00		
Asheboro Telephone Co	2,500.00	Randolph	2,167.00	Asheboro	2,000.00
		Montgomery	333.00		
Asheville Telephone Co	133,064.00	Buncombe	123,847.00	Asheville	108,561.00
		Haywood	1,234.00	Clyde	67.00
		Henderson	7,983.00	Hendersonville	6,203.00
				So. Biltmore	764.00
				Waynesville	122.00
Beaufort Telephone Co	2,500.00	Carteret	2,500.00	Beaufort	1,000.00
Belvidere-Hertford Telephone Co	700.00	Perquimans	700.00		
Benson Telephone Co	3,500.00	Johnston	2,000.00	Benson	1,000.00
		Harnett	1,500.00	Lillington	40.00
				Buie's Creek	40.00
				Coats	20.00
Boiling Springs Telephone Co	300.00	Cleveland	300.00		

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STATEMENT V—Continued.

Name of Company.	Valuation.	County.	Value.	Town.	Value.
Bryson City Telephone Co.	$ 4,000.00	Swain	$ 3,111.00	Bryson City	$ 1,500.00
		Jackson	889.00		
Burnsville Telephone Co.	500.00	Yancey	500.00		
Cape Fear Telephone Co.	2,500.00	Chatham	1,475.00	Bonsal	225.00
		Wake	1,025.00	Merry Oaks	70.00
				Apex	500.00
Capital City Telephone Co.	57,492.00	Wake	57,492.00	Raleigh	55,784.00
Cardenas Telephone Co., The	3,000.00	Wake	2,777.00	Angier	60.00
		Harnett	128.00	Holly Springs	50.00
		Johnston	95.00		
Caroleen & Henrietta Telephone Co.	2,000.00	Rutherford	2,000.00	Caroleen	1,350.00
				Henrietta	575.00
Carolina Telephone & Telegraph Co.	75,000.00	Cumberland	10,871.00	Maxton	1,210.00
		Robeson	4,376.00	Red Springs	1,615.08
		Halifax	6,905.00	Dunn	2,331.67
		Lenoir	7,179.00	Smithfield	2,541.00
		Greene	1,504.00	Wilson	11,247.00
		Beaufort	6,290.00	Tarboro	5,167.00
		Edgecombe	11,211.00	Scotland Neck	1,815.00
		Wilson	9,572.00	Washington	6,050.00
		Johnston	5,606.00	Kinston	5,043.28
		Harnett	8,478.00	LaGrange	1,100.00

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		Wayne	3,008.00	Kenly	300.00
				Fayetteville	10,871.00
				Lucama	102.50
Cedar Grove-Efland Telephone Co	300.00	Orange	300.00		
Chapel Hill Telephone Co	2,500.00	Orange	2,275.00	Chapel Hill	2,150.00
		Chatham	225.00		
Cherokee Telephone Co	1,500.00	Cherokee	1,500.00	Murphy	500.00
Chowan & Roanoke Telephone Co	2,500.00	Bertie	1,828.00	Windsor	1,000.00
		Hertford	672.00		
Clayton Telephone Co	3,200.00	Johnston	2,500.00	Clayton	1,146.00
		Wake	700.00	Garner	65.00
Clinton & Dunn Telephone Co	1,075.00	Sampson	1,000.00		
		Cumberland	45.00		
		Harnett	30.00		
Clio Telephone Co	1,475.00	Iredell	1,475.00		
Concord Telephone Co	4,000.00	Rowan	500.00	Concord	2,266.00
		Cabarrus	3,500.00	Mt. Pleasant	135.00
				China Grove	135.00
Cooleemee Telephone Co	400.00	Rowan	80.00		
		Davie	320.00		
Currituck Telephone Company	5,000.00	Currituck	5,000.00		
Dosier Telephone Co	210.00	Forsyth	210.00		
Duplin Telephone Co	1,150.00	Duplin	690.00	Kenansville	35.00
		Sampson	460.00	Warsaw	211.00
Ellenboro Telephone Co	320.00	Rutherford	320.00	Ellenboro	142.00

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STATEMENT V—Continued.

Name of Company.	Valuation.	County.	Value.	Town.	Value.
Farmers Mutual Telephone Co	$ 550.00	Northampton	$ 550.00	Garysburg	$ 184.00
Farmers Quickstep Telephone Co	2,765.00	Stokes	2,765.00		
Forest City Telephone Co	1,625.00	Rutherford	1,625.00	Forest City	1,040.00
Franklin Telephone & Electric Co	4,060.00	Macon	3,674.00	Franklin	1,490.00
		Jackson	244.00		
		Swain	142.00		
Fremont Telephone Co	1,200.00	Wayne	1,200.00	Fremont	250.00
Garland-Clinton Telephone Co	3,000.00	Sampson	2,695.00	Garland	150.00
		Bladen	305.00	Clinton	590.00
Gibsonville Telephone Co	88.00	Guilford	88.00		
Granville Telephone Co	1,500.00	Granville	1,500.00		
Good Will Telephone Co	1,600.00	Rockingham	300.00	Stokesdale	75.00
		Guilford	410.00	Kernersville	50.00
		Forsyth	890.00		
Green River Telephone Co	500.00	Rutherford	500.00	Rutherfordton	500.00
Hallsville Telephone Co	450.00	Duplin	450.00		
Harmony Telephone Co	1,000.00	Iredell	1,000.00		
Hickory Electric Co	3,600.00	Catawba	3,600.00	Hickory	3,500.00
Home Telephone & Telegraph Co	100,000.00	Carteret	3,665.00	Ayden	500.00
		Craven	18,093.00	Beaufort	100.00
		Edgecombe	4,031.00	Dover	150.00
		Franklin	7,742.00	Enfield	550.00

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Granville	11,407.00
Halifax	13,560.00
Jones	3,894.00
Lenoir	1,741.00
Nash	4,214.00
Northampton	2,749.00
Pitt	8,521.00
Vance	8,887.00
Wake	1,283.00
Warren	10,213.00

Franklinton	200.00
Greenville	6,750.00
Grifton	100.00
Grimesland	200.00
Halifax	200.00
Henderson	5,000.00
Jackson	500.00
Kittrell	200.00
Kinston	100.00
Littleton	500.00
Louisburg	2,250.00
Maysville	100.00
Middleburg	200.00
Morehead City	200.00
Nashville	100.00
New Bern	6,000.00
Newport	100.00
Oxford	3,500.00
Pollocksville	100.00
Roanoke Rapids	125.00
Rocky Mount	5,200.00
Stovall	100.00
Wake Forest	100.00
Warrenton	1,500.00
Weldon	1,200.00

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STATEMENT V—Continued.

Name of Company.	Valuation.	County.	Value.	Town.	Value.
Home Telephone & Telegraph Co.—Cont				Spring Hope	$ 100.00
				Youngsville	100.00
				Vaughan	150.00
Horton Telephone Co	$ 2,500.00	Wilkes	$ 2,500.00		
Hyde County Telephone Co	2,500.00	Hyde	2,500.00		
International Telephone Co	3,000.00	Rockingham	3,000.00	Leaksville	650.00
				Spray	855.00
				Wentworth	113.00
Interstate Telephone & Telegraph Co	70,000.00	Durham	70,000.00	Durham	54,500.00
Iredell Telephone Co	16,900.00	Iredell	16,900.00	Statesville	7,940.00
Johnston County Telephone Co	2,900.00	Johnston	2,900.00		
Kernersville Telephone Co	900.00	Forsyth	900.00	Kernersville	900.00
Lattimore Telephone Co	500.00	Cleveland	500.00	Lattimore	155.00
Laurel Telephone Co	880.00	Madison	880.00		
Leicester Telephone Co	400.00	Buncombe	400.00	Leicester	400.00
Lenoir Electric Co	3,500.00	Caldwell	3,500.00	Lenoir	2,533.00
Lexington Telephone Co	5,000.00	Davidson	5,000.00	Lexington	4,094.00
Liberty Telephone Co	2,500.00	Guilford	80.00	Liberty	965.00
		Randolph	2,420.00		
Lumberton Telephone Co	2,600.00	Robeson	2,600.00	Lumberton	2,000.00
				Rowland	400.00
				Fairmount	200.00

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Madison Telephone Co.	1,500.00	Buncombe	1,200.00		
		Madison	300.00		
Matthews Telephone Co.	2,025.00	Chatham	2,025.00	Siler City	1,200.00
				Ore Hill	200.00
Mebane-Ridgeville Telephone Co.	2,300.00	Caswell	989.00	Mebane	115.00
		Person	621.00		
		Alamance	460.00		
		Orange	230.00		
Midway Telephone Co.	1,085.00	Davidson	830.00		
		Forsyth	255.00		
Mocksville Telephone Co.	900.00	Davie	900.00	Mocksville	600.00
Monroe Telephone Exchange, The	5,000.00	Union	5,000.00	Monroe	5,000.00
Mooresville Telephone Co.	4,700.00	Mecklenburg	36.00	Mooresville	4,300.00
		Iredell	4,664.00	Davidson	25.00
Morehead City Telephone Co.	800.00	Carteret	800.00	Morehead City	800.00
Morris Telephone Co.	2,728.00	Person	2,728.00	Roxboro	2,728.00
Mt. Airy Telephone Co.	6,000.00	Surry	6,000.00	Mount Airy	5,880.00
Mt. Gilead Telephone Co.	3,000.00	Montgomery	3,000.00	Mt. Gilead	1,000.00
Muddy Creek Telephone Co.	280.00	Forsyth	110.00		
		Davidson	170.00		
Norfolk and Carolina Telephone and Telegraph Co.	30,000.00	Currituck	5,455.00	Edenton	3,500.00
		Camden	7,272.00	Hertford	1,500.00
		Pasquotank	8,182.00	Elizabeth City	7,500.00
		Perquimans	5,455.00		
		Chowan	3,636.00		

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STATEMENT V—Continued.

Name of Company.	Valuation.	County.	Value.	Town.	Value.
North Buncombe Telephone Co	$ 500.00	Madison	$ 80.00		
		Buncombe	420.00		
North Carolina Telephone Co	1,290.00	Durham	567.00	Hillsboro	$ 25.00
		Person	333.00		
		Orange	283.00		
		Caswell	17.00		
North State Telephone Co	18,000.00	Guilford	17,345.00	High Point	16,190.00
		Randolph	169.00	Greensboro	200.00
		Davidson	186.00	Archdale	105.00
		Forsyth	300.00	Trinity	70.00
				Winston	50.00
North State Telephone Co	9,250.00	Bertie	844.00	Murfreesboro	850.00
		Hertford	4,383.00	Aulander	700.00
		Gates	1,233.00	Ahoskie	725.00
		Northampton	2,790.00	Winton	550.00
				Union	50.00
				Gatesville	25.00
				Woodland	150.00
				Rich Square	700.00
				Lasker	35.00
				Roxobel	35.00
Norwood Electric and Water Co	2,500.00	Stanly	1,663.00	Norwood	1,663.00

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		Anson	837.00	Ansonville	737.00
				Wadesboro	100.00
Oconee Telephone Co	310.00	Macon	310.00		
Onslow Telephone Co	2,200.00	Onslow	2,200.00	Jacksonville	1,500.00
				Swansboro	700.00
Orange Telephone Co	1,627.00	Person	20.00		
		Orange	1,402.00		
		Durham	195.00		
Orinoco Telephone Co	480.00	Guilford	180.00	High Point	60.00
		Davidson	300.00		
Pamlico and Beaufort Telephone Co	1,450.00	Pamlico	1,378.00		
		Craven	72.00		
Peoples Telephone Co	3,600.00	Alexander	2,400.00	Taylorsville	1,636.00
		Iredell	1,200.00		
Piedmont Telephone and Telegraph Co	40,000.00	Gaston	23,195.00	Gastonia	7,000.00
		Lincoln	6,736.00	Kings Mountain	2,500.00
		Catawba	2,370.00	Bessemer City	750.00
		Cleveland	7,558.00	Shelby	4,500.00
		Rutherford	141.00	Lincolnton	3,500.00
				Cherryville	1,000.00
				Mt. Holly	500.00
				Newton	2,000.00
				Grover	400.00
Pittsboro Telephone Co	250.00	Chatham	250.00	Pittsboro	250.00
Pleasant Grove Telephone Co	260.00	Davidson	195.00		

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STATEMENT V—Continued.

Name of Company.	Valuation.	County.	Value.	Town.	Value.
		Guilford	$ 65.00		
Polk County Telephone Co	$ 1,642.00	Polk	1,642.00	Tryon	$ 600.00
				Columbus	200.00
				Saluda	350.00
Providence Telephone Co	500.00	Caswell	500.00		
Prospect Telephone Co	240.00	Guilford	240.00		
Quaker Gap Telephone Co	1,200.00	Forsyth	45.00		
		Stokes	1,155.00		
Raleigh Telephone Co	7,500.00	Wake	7,500.00	Raleigh	7,500.00
Randleman Telephone Co	2,752.00	Randolph	2,752.00	Randleman	2,289.00
Ritch Fork Telephone Co	320.00	Guilford	90.00		
		Davidson	230.00		
Riverside Telephone Co	1,000.00	Randolph	1,000.00	Ramseur	1,000.00
Roseboro and Fayetteville Telephone Co	1,500.00	Sampson	1,105.00	Salemburg	30.00
		Cumberland	395.00	Autryville	20.00
				Roseboro	160.00
Rose Hill Telephone Co	4,280.00	Duplin	4,280.00	Rose Hill	475.00
				Magnolia	100.00
Rural Telephone Co	4,000.00	Forsyth	3,163.00		
		Stokes	288.00		
		Davie	549.00		
Rutherfordton Telephone Co	2,000.00	Rutherford	2,000.00	Rutherfordton	1,750.00

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Sampson Telephone Co.	2,200.00	Sampson	2,200.00	Salemburg	170.00
				Roseboro	20.00
Selma Telephone Co.	375.00	Johnston	375.00		
Sharon Telephone Co.	500.00	Cleveland	500.00		
South Alamance Telephone Co.	1,400.00	Alamance	1,400.00		
Southern Bell Telephone and Telegraph Co.	664,168.00	Alamance	16,148.00	Aberdeen	178.00
		Alexander	2,709.00	Apex	936.00
		Anson	4,262.00	Asheville	132.00
		Brunswick	7,252.00	Bowden	89.00
		Buncombe	1,320.00	Burgaw	177.00
		Burke	8,821.00	Burlington	9,160.00
		Cabarrus	3,826.00	Cameron	66.00
		Caswell	419.00	Cary	1,210.00
		Catawba	4,490.00	Catawba	144.00
		Chatham	960.00	Cedar Falls	95.00
		Columbus	8,852.00	Chadbourn	165.00
		Davidson	4,145.00	Chapel Hill	122.00
		Davie	1,234.00	China Grove	95.00
		Duplin	6,076.00	Claremont	144.00
		Durham	3,826.00	Clayton	78.00
		Forsyth	66,951.00	Cleveland	1,128.00
		Franklin	1,210.00	Colfax	160.00
		Gaston	264.00	Concord	1,316.00
		Guilford	135,498.00	Connelly Springs	150.00
		Henderson	2,376.00	Conover	132.00

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STATEMENT V—Continued.

Name of Company.	Valuation.	County.	Value.	Town.	Value.
Southern Bell Telephone and Telegraph Co.—Cont.		Iredell	$27,018.00	Cronly	$ 122.00
		Johnston	7,945.00	Charlotte	90,053.00
		Lee	2,520.00	Cornelius	532.00
		Mecklenburg	104,459.00	Davidson	1,741.00
		Moore	3,313.00	Dudley	112.00
		New Hanover	103,221.00	Durham	264.00
		Orange	3,294.00	Efland	78.00
		Pender	4,395.00	Elon College	157.00
		Polk	2,202.00	Fair Bluff	154.00
		Randolph	2,815.00	Faison	100.00
		Richmond	16,521.00	Franklinton	110.00
		Rockingham	10,386.00	Forestville	264.00
		Rowan	40,784.00	Franklinsville	95.00
		Scotland	12,058.00	Gastonia	33.00
		Stokes	1,540.00	Gibson	1,323.00
		Surry	1,760.00	Gibsonville	234.00
		Union	3,487.00	Glen Alpine	62.00
		Vance	1,210.00	Goldsboro	14,459.00
		Wake	9,056.00	Graham	2,199.00
		Wayne	25,545.00	Greensboro	102,761.00
				Guilford College	195.00
				Hamlet	3,102.00

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Haw River	232.00
Hendersonville	264.00
Henderson	440.00
Hickory	110.00
High Point	20,962.00
Hillsboro	168.00
Hildebran	67.00
Hiddenite	145.00
Hoffman	166.00
Huntersville	166.00
Kernersville	77.00
Keyser	77.00
Kittrell	770.00
Laurinburg	5,479.00
Leaksville	122.00
Lexington	100.00
Lilesville	166.00
Magnolia	89.00
Manly	78.00
Matthews	210.00
Mebane	144.00
Marshville	177 00
Monroe	232.00
Morganton	6,240.00
Moncure	948.00

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STATEMENT V—Continued.

Name of Company.	Valuation.	County.	Value.	Town.	Value.
				Mooresville	$ 144.00
				Mt Airy	110.00
				Mt. Olive	4,248.00
				Morrisville	782.00
				New Hill	782.00
				Newton	264.00
				Pelham	23.00
				Pilot Mountain	110.00
				Pinehurst	168.00
				Pine Level	101.00
				Pineville	213.00
				Polkton	166.00
				Peachland	166.00
				Princeton	89.00
				Ramseur	95.00
				Reidsville	6,664.00
				Rockingham	7,302.00
				Rocky Point	56.00
				Rose Hill	89.00
				Saluda	150.00
				Sanford	215.00
				Salisbury	21,730.00

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Selma	3,062.00
Spencer	3,932.00
Statesville	20,554.00
Taylorsville	1,293.00
Teacheys	89.00
Thomasville	222.00
Troutmans	144.00
Tryon	150.00
University	66.00
Wadesboro	110.00
Wake Forest	408.00
Wallace	89.00
Warsaw	89.00
Whiteville	220.00
Wilson's Mills	121.00
Wingate	231.00
Wilmington	91,754.00
Winston	49,526.00
Worthville	67.00
Wrightsville Beach	616.00
Salem	8,724.00
Vanceboro	350.00
Farmville	700.00
Snow Hill	280.00

Southern Investment Co.	1,500.00

Craven	280.00
Pitt	835.00
Greene	281.00
Beaufort	104.00

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STATEMENT V—Continued.

Name of Company.	Valuation.	County.	Value	Town.	Value.
Southside Telephone Co	$ 3,000.00	Franklin	$ 300.00	Creedmoor	$ 200.00
		Granville	2,220.00		
		Durham	480.00		
Spring Creek Telephone Co	1,990.00	Madison	1,990.00		
Teachey's Dell Telephone Co	1,000.00	Duplin	750.00		
		Sampson	250.00		
Thomasville Telephone Co	1,755.00	Davidson	1,725.00	Thomasville	1,520.00
		Guilford	30.00		
Troy Telephone and Electric Light Co	1,400.00	Montgomery	1,400.00	Troy	600.00
				Wadeville	20.00
				Hill	100.00
Tyrrell County Telephone Co	5,650.00	Tyrrell	2,960.00	Columbia	700.00
		Washington	2,690.00	Creswell	150.00
				Plymouth	650.00
Wadesboro Telephone Co	5,500.00	Anson	5,500.00	Wadesboro	3,500.00
				Lilesville	500.00
Wallace Telephone Co	2,030.00	Duplin	1,502.00	Wallace	550.00
		Sampson	406.00		
		Pender	122.00		
Washington and Aurora Telephone Co	1,000.00	Beaufort	1,000.00	Aurora	50.00
Washington and Hyde Telephone Co	6,000.00	Beaufort	4,620 00	Belhaven	2 800 00
		Hyde	1,380.00		

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Watauga Telephone Co	1,000.00	Watauga	800.00		
		Mitchell	200.00		
Waynesville Telephone Co	4,000.00	Haywood	3,700.00	Waynesville	3,200.00
		Jackson	300.00	Canton	400.00
				Sylva	250.00
Williamston Telephone Co	2,500.00	Martin	2,175.00	Williamston	900.00
		Beaufort	325 00		
Wilmington-Southport Telephone & Telegraph Co	1,250.00	Brunswick	1 250.00	Southport	160 00
Wood awn Telephone Co	100.00	Surry	100.00		

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STATEMENT W—List of Counties, with Apportionment of Valuation to Each for the Year 1909.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Alamance	North Carolina Railroad	17.05	$46,822.19	$798,318.30
	Pullman Co		168.41	2,871.42
	Southern Express Co		92.97	1,585.12
	Western Union Telegraph Co		36.95	4,405.56
	Mebane-Ridgeville Telephone Co			460.00
	Southern Bell Telephone and Telegraph Co			16,148.00
	American Telephone and Telegraph Co			1,412.00
	Postal Telegraph Cable Co			1,098.60
	South Alamance Telephone Co			1,400.00
	Total			827,699.00
Alexander	Southern Railway Co	9.16	29,132.93	266,857.70
	Southern Express Co		92.97	851.60
	Western Union Telegraph Co		36.95	258.65
	Southern Bell Telephone and Telegraph Co			2,709.00
	Peoples Telephone Co			2,400.00
	Total			273,076.95
Alleghany	Horton Telephone Co			133 00
	Total			133.00
Anson	Atlantic Coast Line Railroad	13.90	29,227.98	406,268.93
	Southern Express Co		92.97	3,856.39
	Wadesboro Telephone Co			5,500.00
	Seaboard Air Line Railway	27.58	20,106.28	554,531.20
	Pullman Co		168.41	4,644.79
	Southern Bell Telephone and Telegraph Co.			4,262.00
	Western Union Telegraph Co		36.95	14,666.93
	Norwood Electric and Water Co			837.00
	Wadesboro Sewerage Co			2,500.00
	Total			997,067.24
Ashe	Wilkesboro and Jefferson Turnpike Co			300.00
	Horton Telephone Co			571.00
	Total			871.90

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Beaufort	Southern Investment Co		$	$ 104.00
	Postal Telegraph Cable Co			1,158.00
	Atlantic Coast Line Railroad Co	6.62	29,227.98	193,489.23
	Southern Express Co		92.97	8,019.59
	Western Union Telegraph Co		36.95	3,824.33
	Norfolk and Southern Railway	46.14	9,952.05	459,187.55
	Washington and Hyde Telephone Co			4,620.00
	Washington and Aurora Telephone Co			1,000.00
	Williamston Telephone Co			325.00
	Carolina Telephone and Telegraph Co			6,290.00
	Washington and Vandemere Railroad	33.50	2,181.25	73,071.88
	Total			751,089.58
Bertie	Atlantic Coast Line Railroad	13.09	29,227.98	382,594.26
	Southern Express Co		92.97	3,771.79
	Western Union Telegraph Co		36.95	4,034.20
	Cashie and Chowan Railroad	13.00	1,705.00	22,165.00
	Chowan and Aulander Railroad	18.00	1,268.35	22,830.00
	Chowan and Roanoke Telephone Co			1,828.00
	Seaboard Air Line Railway	7.48	20,106.28	150,395.97
	North State Telephone Co			844.00
	Wellington and Powellsville Railroad	18.00	2,454.54	44,181.84
	Albemarle Steam Navigation Co			1,800.00
	Southern Railway Co.—Rolling Stock			19,581.00
	Total			654,026.06
Bladen	The Pullman Co			5,523.89
	Seaboard Air Line Railway	32.80	20,106.28	639,485.98
	Southern Express Co		92.97	3,049.41
	Western Union Telegraph Co		36.95	6,096.75
	Postal Telegraph Cable Co			3,018.80
	Garland-Clinton Telephone Co			305.00
	Merchants and Farmers Steamboat Co			7,600.00
	Total			685,079.83
Brunswick	The Pullman Co		168.41	4,230.50
	Atlantic Coast Line Railroad	12.88	29,227.98	376,456.38
	Seaboard Air Line Railway	12.24	20,106.28	246,100.87
	Southern Express Co		92.97	2,335.40

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Brunswick (Cont.)	Western Union Telegraph Co		$ 36.95	$ 6,701.99
	Southern Bell Telephone and Telegraph Co			7,252.00
	Wilmington and Southport Telephone and Telegraph Co			1,250.00
	Postal Telegraph Cable Co			875.70
	Total			645,202.84
Buncombe	American Refrigerator Transit Co			1,060.00
	American Cotton Oil Co			4,375.00
	W. T. Weaver Power Co			120,000.00
	Southern Railway Company	47.52	29,132.93	1,384,397.11
	Southern Railway—Carolina Division	10.34	5,953.25	61,556.61
	The Pullman Co		168.41	7,580.20
	Southern Express Co		92.97	5,379.24
	Asheville Telegraph and Telephone Co			123,847.00
	Western Union Telegraph Co		36.95	10,950.13
	Southern Bell Telephone and Telegraph Co			1,320.00
	Asheville and Craggy Mountain Railway	2.26	4,424.77	10,000.00
	Madison Telephone Co			1,200.00
	Asheville Electric Co			326,136.00
	American Telephone and Telegraph Co			4,779.20
	Bee Tree Railroad	7.75	2,000.00	15,500.00
	Asheville Rapid Transit Co			12,050.00
	Leicester Telephone Co			400.00
	North Buncombe Telephone Co			420.00
	North Carolina Electrical Power Co			4,660.00
	Total			2,095,610.49
Burke	Southern Railway Co	29.70	29,132.93	865,248.16
	The Pullman Co		168.41	5,001.82
	Southern Express Co		92.97	2,963.88
	Western Union Telegraph Co		36.95	5 690.30
	Southern Bell Telephone and Telegraph Co			8,821.00
	Carolina and Northwestern Railway	2.18	9,248.74	20,162.25
	Total			907,887.41

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Cabarrus	North Carolina Railroad Co	17.16	$46,822.19	$803,468.78
	Yadkin Railroad	1.15	5,985.37	6,883.10
	The Pullman Co		168.41	2,889.94
	Southern Express Co		92.97	1,702.28
	Western Union Telegraph Co		36.95	17,230.53
	Concord Telephone Co			3,500.00
	Southern Bell Telephone and Telegraph Co			3,826.00
	American Telephone and Telegraph Co			6,837.60
	Postal Telegraph Cable Co			1,674.10
	Southern Power Co			11,509.00
	Total			859,521.33
Caldwell	Southern Express Co		92.97	1,379.67
	Western Union Telegraph Co		36.95	1,013.54
	Caldwell and Northern Railroad	23.50	4,088.94	96,090.00
	Lenoir Electric Co			3,500.00
	Carolina and Northwestern Railway	14.84	9,248.74	137,251.50
	Citizens Light and Power Co			3,900.00
	Total			243,134.71
Camden	Southern Express Co		92.97	464.85
	Western Union Telegraph Co		36.95	369.50
	Norfolk and Southern Railway	5.00	9,952.05	49,760.25
	Lake Drummond Canal and Water Co			90,000.00
	Norfolk and Carolina Telephone and Telegr'ph Co.			7,272.00
	Total			147,886.60
Carteret	Southern Express Co	92.97	92.97	1,726.45
	Home Telephone and Telegraph Co			3,665.00
	Western Union Telegraph Co		36.95	1,792.08
	Norfolk and Southern Railway	2.82	9,952.05	28,064.75
	Norfolk and Southern Railway—A. and N. C. Div	15.75	12,228.42	192,597.63
	Beaufort Telephone Co			2,500.00
	Morehead City Telephone Co			800.00
	Total			231,145.91
Caswell	Providence Telephone Co			500.00
	Southern Railway Co	6.95	23,132.93	202,473.95
	Atlantic and Danville Railway	14.60	10,000.00	146,000.00
	The Pullman Co		168.41	3,629.27

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Caswell (Cont)	Southern Express Co		$ 92.97	$ 2,089.95
	Western Union Telegraph Co		36.95	9,913.69
	Danville and Western Railway	.93	5,000.00	4,650.00
	Mebane-Ridgeville Telephone Co			989.00
	North Carolina Telephone Co			17.00
	American Telephone and Telegraph Co			2,596.00
	Postal Telegraph Cable Co			1,021.20
	Southern Bell Telephone and Telegraph Co			419.00
	Total			374,299.06
Catawba	Southern Railway Co	22.86	29,132.93	665,978.97
	The Pullman Co		168.41	3,849.88
	Southern Express Co		92.97	3,979.10
	Piedmont Telephone and Telegraph Co			2,370.00
	Western Union Telegraph Co		36.95	5,912.00
	Hickory Electric Co			3,600.00
	Carolina and Northwestern Railroad	12.56	9,248.74	116,164.20
	Southern Bell Telephone and Telegraph Co			4,490.00
	Southern Power Co			3,611.00
	Total			809,955.15
Chatham	Matthews Telephone Co			2,025.00
	Atlantic and Yadkin Railroad	24.99	9,997.82	249,845.61
	Seaboard Air Line Railway	18.59	20,106.28	373,775.75
	The Pullman Co			1,244.57
	Swift Refrigerator Transportation Co			1,000.00
	Southern Express Co		92.97	4,051.63
	Cape Fear Telephone Co			1,475.00
	Pittsboro Telephone and Telegraph Co			250.00
	Western Union Telegraph Co		36.95	7,381.87
	Southern Bell Telephone and Telegraph Co			960.00
	Chapel Hill Telephone Co			225.00
	Durham and South Carolina Railroad	17.88	5,000.00	89,400.00
	Durham and Charlotte Railroad Co	5.27	2,929.20	15,436.00
	Total			747,070.43

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Cherokee	Southern Railway Co	23.97	$29,132.93	$698,316.48
	Southern Express Co		92.97	2,228.48
	Western Union Telegraph Co		36.95	1,369.74
	Cherokee Telephone Co			1,500.00
	Louisville and Nashville Railroad	13.16	6,023.79	79,260.00
	Snow Bird Valley Railroad	7.50	1,302.22	9,756.67
	Total			792,431.37
Chowan	Southern Express Co		92.97	2,398.62
	Western Union Telegraph Co		36.95	295.60
	Norfolk and Carolina Telephone and Teleg'ph Co			3,636.00
	Norfolk and Southern Railway	25.80	9,952.05	256,762.85
	Albemarle Steam Navigation Co			1,800.00
	Total			264,893.07
Cleveland	Atlanta and Charlotte Air Line	8.77	32,899.67	288,530.11
	Southern Railway—Carolina Division	24.80	5,953.25	147,640.85
	Seaboard Air Line Railway	21.34	20,106.28	429,068.69
	Lattimore Telephone Co			500.00
	The Pullman Co		168.41	1,476.98
	Piedmont Telephone and Telegraph Co			7,558.00
	Southern Express Co		92.97	5,104.98
	Sharon Telephone Co			500.00
	Boiling Springs Telephone Co			300.00
	Western Union Telegraph Co		36.95	9,498.00
	Lawndale Railroad	9.06	2,759.38	25,000.00
	American Telephone and Telegraph Co			3,947.20
	Postal Telegraph Cable Co			1,149.54
	Southern Power Co			3,611.00
	Total			923,885.35
Columbus	The Pullman Co		168.41	9,995.22
	Atlantic Coast Line Railroad	75.62	29,227.98	2,210,219.85
	Seaboard Air Line Railway	8.90	20,106.28	178,945.89
	Southern Express Co		92.97	7,857.82
	Western Union Telegraph Co		36.95	20,765.53
	Southern Bell Telephone and Telegraph Co			8,852.00
	Postal Telegraph Cable Co			535.50
	Total			2,437,171.81

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Craven	Southern Investment Co		$	$ 280.00
	Postal Telegraph Cable Co			1,416.00
	Atlantic Coast Line Railroad	9.44	29,227.98	275,912.53
	Southern Express Co		92.97	7,444.10
	Pamlico and Beaufort Telephone Co			72.00
	Western Union Telegraph Co		36.95	8,062.49
	Norfolk and Southern Railway	25.38	9,952.05	252,583.00
	Norfolk and Southern Railway—A. & N. C. Div.	45.25	12,228.42	553,336.05
	Independent Steamboat Co			3,000.00
	Home Telephone and Telegraph Co			18,093.00
	Vanceboro Steamboat Co			1,500.00
	Dover and South Bound Railroad	1.00	2,000.00	2,000.00
	Total			1,123,699.17
Cumberland	Atlantic Coast Line Railroad	60.13	29,227.98	1,757,478.44
	The Pullman Co		168.41	5,513.79
	Southern Express Co		92.97	10,317.54
	Western Union Telegraph Co		36.95	14,842.82
	Aberdeen and Rockfish Railroad	36.00	4,718.85	169,878.60
	Roseboro and Fayetteville Telephone Co			395.00
	Clinton and Dunn Telephone Co			45.00
	Carolina Telephone and Telegraph Co			10,871.00
	American Telephone and Telegraph Co			8,349.00
	Raleigh and Southport Railroad	21.50	4,917.35	105,723.14
	Postal Telegraph Cable Co			5,200.59
	Merchants and Farmers Steamboat Co			7,600.00
	Total			2,096,214.92
Currituck	Southern Express Co		92.97	1,329.47
	Western Union Telegraph Co		36.95	1,034.60
	Norfolk and Southern Railway	14.30	9,952.05	142,314.30
	Albemarle and Chesapeake Canal Co			25,000.00
	Currituck Telephone Co			5,000.00
	Norfolk and Carolina Telephone and Telegraph Co			5,455.00
	Total			180,133.37
Dare	Eastern Carolina Transportation Co			1,550.00
	Old Dominion Steamship Co			200.00
	Total			1,750.00

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Davidson	Pleasant Grove Telephone Co		$	$ 195.00
	Muddy Creek Telephone Co			170.00
	North State Telephone Co			186.00
	North Carolina Railroad	24.80	46,822.19	1,161,190.30
	Piedmont Railway	20.50	2,743.90	56,250.00
	The Pullman Co		168.41	4,176.61
	Thomasville Telephone Co			1,725.00
	Southern Express Co		92.97	2,305.65
	Western Union Telegraph Co		36.95	37,332.06
	Southern Bell Telephone and Telegraph Co			4,145.00
	Lexington Telephone Co			5,000.00
	American Telephone and Telegraph Co			12,008.00
	Postal Telegraph Cable Co			3,394.80
	Midway Telephone Co			830.00
	Orinoco Telephone Co			300.00
	Ritch Fork Telephone Co			230.00
	Total			1,259,438.42
Davie	Rural Telephone Co			549.00
	Cooleemee Telephone Co			320.00
	North Carolina Midland Railroad	17.68	16,440.24	290,663.55
	Southern Bell Telephone and Telegraph Co			1,234.00
	Southern Express Co		92.97	1,643.70
	Mocksville Telephone Co			900.00
	Western Union Telegraph Co		36.95	1,404.10
	Total			296,714.35
Duplin	Wallace Telephone Co			1,502.00
	Atlantic Coast Line Railroad	36.96	29,227.98	1,080,266.14
	The Pullman Co		168.41	5,719.25
	Southern Express Co		92.97	3,436.17
	Western Union Telegraph Co		36.95	14,505.83
	Teachey's Dell Telephone Co			750.00
	Southern Bell Telephone and Telegraph Co			6,076.00
	Hallsville Telephone Co			450.00
	Rose Hill Telephone Co			4,280.00
	Armour Car Lines Co			9,333.00
	Duplin Telephone Co			690.00
	Total			1,127,008.39

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Durham	Southern Railway Co	11.18	$29,132.93	$325,706.25
	North Carolina Railroad	16.22	46,822.19	759,455.30
	Durham and Southern Railroad	8.18	8,215.66	67,204.30
	Seaboard Air Line Railway	10.39	20,106.28	208,904.25
	Durham and South Carolina Railway	9.25	5,000.00	46,250.00
	Norfolk and Western Railway	19.50	17,412.91	339,551.84
	The Pullman Co		168.41	2,731.64
	Southern Cotton Oil Co			5,100.00
	Southern Express Co		92.97	6,086.74
	Western Union Telegraph Co		36.95	6,901.12
	Durham Traction Co			154,300.00
	Southern Bell Telephone and Telegraph Co			3,836.00
	Southside Telephone Co			480.00
	North Carolina Telephone Co			567.00
	American Telephone and Telegraph Co			1,334.60
	Postal Telegraph Cable Co			1,285.00
	Interstate Telephone and Telegraph Co			70,000.00
	Orange Telephone Co			195.00
	Total			1,999,779.54
Edgecombe	Atlantic Coast Line Railroad	43.83	29,227.98	1,281,062.36
	The Pullman Co		168.41	1,709.38
	Southern Express Co		92.97	5,748.33
	Western Union Telegraph Co		36.95	29,185.32
	Home Telephone and Telegraph Co			4,031.00
	East Carolina Railway	18.00	2,715.94	48,886.92
	Tar River Oil Co			10,000.00
	Carolina Telephone and Telegraph Co			11,211.00
	American Telephone and Telegraph Co			3,780.80
	Southern Railway—Rolling Stock			40,328.00
	Total			1,435,943.11
Forsyth	North State Telephone Co			300.00
	Muddy Creek Telephone Co			110.00
	Good Will Telephone Co			890.00
	Southern Railway Co	36.71	29,132.93	1,069,470.00
	Atlantic and Yadkin Railroad	10.77	9,997.82	107,676.62
	North Carolina Midland Railroad	13.73	16,440.24	225,724.70

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Forsyth (Cont)	Southern Express Company		$ 92.97	$ 7,081.52
	Southern Bell Telephone and Telegraph Co			66,951.00
	Western Union Telegraph Co		36.95	6,529.07
	Fries Manufacturing Co			38,274.00
	Kernersville Telephone Co			900.00
	Norfolk and Western Railway	14.96	17,412.91	260,497.21
	Postal Telegraph Cable Co			1,124.02
	Dozier Telephone Co			210.00
	Midway Telephone Co			255.00
	Quaker Gap Telephone Co			45.00
	Rural Telephone Co			3,163.00
	Total			1,789,201.14
Franklin	Seaboard Air Line Railway	22.94	20,106.28	461,238.06
	Southern Bell Telephone and Telegraph Co			1,210.00
	The Pullman Co		168.41	2,177.56
	Southern Express Co		92.97	2,132.73
	Western Union Telegraph Co		36.95	7,981.20
	Home Telephone and Telegraph Co			7,742.00
	Southside Telephone Co			300.00
	Postal Telegraph Cable Co			2,302.95
	Louisburg Telegraph Co			500.00
	Total			485,584.50
Gaston	Atlanta and Charlotte Air Line	23.00	32,899.67	756,692.66
	Seaboard Air Line Railway	17.50	20,106.28	351,859.90
	Southern Bell Telephone and Telegraph Co			264.00
	The Pullman Co		168.41	3,873.46
	Southern Express Co		92.97	5,555.88
	Western Union Telegraph Co		36.95	17,582.66
	Piedmont Telephone and Telegraph Co			23,195.00
	Carolina and Northwestern Railway	19.26	9,248.74	178,130.70
	American Telephone and Telegraph Co			9,161.60
	Southern Power Co			23,470.00
	Postal Telegraph Cable Co			3,539.00
	Total			1,373,324.86

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Gates	Atlantic Coast Line Railroad	14.84	$29,227.98	$433,743.22
	Southern Express Co		92.97	3,313.45
	Southern Railway—Rolling Stock			22,199.00
	Western Union Telegraph Co		36.95	4,422.18
	Norfolk and Southern Railway	20.80	9,952.04	207,002.60
	North State Telephone Co			1,233.00
	Albemarle Steam Navigation Co			1,800.00
	Total			673,713.45
Graham	Snow Bird Valley Railroad	6.00	1,302.22	7,813.33
	Total			7,813.33
Granville	Granville Telephone Co			1,500.00
	Southern Railway Co	43.80	29,132.93	1,276,032.55
	Atlantic and Danville Railway	2.20	10,000.00	22,000.00
	North and South Carolina Railway	3.73	3,000.00	11,190.00
	Home Telephone and Telegraph Co			11,407.00
	Seaboard Air Line Railway	22.36	20,106.28	449,576.42
	Southern Express Co		92.97	6,905.81
	Southside Telephone Co			2,220.00
	Western Union Telephone Co		36.95	4,453.95
	Oxford and Coast Line Railroad	4.51	6,552.10	29,550.00
	The Pullman Co		168.41	370.50
	Total			1,815,205.68
Greene	East Carolina Railway	9.63	2,715.94	26,154.50
	Carolina Telephone and Telegraph Co			1,504.00
	Kinston and Snow Hill Railroad	7.00	3,500.00	24,500.00
	Southern Investment Co			281.00
	Norfolk and Southern Railway Co	8.04	9,952.05	80,014.40
	Southern Express Co		92.97	1,642.78
	Postal Telegraph Cable Co			567.00
	Western Union Telegraph Co			380.59
	Total			135,044.27
Guilford	Liberty Telephone Co			80.00
	Gibsonville Telephone Co			88.00
	Southern Railway Co	26.30	29,132.93	766,196.10
	Atlantic and Yadkin Railway	39.26	9,997.82	392,514.54
	High Point, Randleman, Asheboro and Southern	3.04	10,000.00	30,400.00

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Guilford (Cont)	North Carolina Railroad	33.37	$46,822.19	1,562,456.40
	The Pullman Co		168.41	7,994.50
	Southern Express Co		92.97	9,480.15
	Western Union Telegraph Co		36.95	56,695.34
	North Carolina Public Service Co			34,847.00
	Union Tank Line Co			4,600.00
	National Car Co			540.00
	Southern Bell Telephone and Telegraph Co			135,498.00
	North State Telephone Co			17,345.00
	Merchants Despatch Transportation Co			635.00
	Thomasville Telephone Co			30.00
	American Telephone and Telegraph Co			14,528.20
	Postal Telegraph Cable Co			7,022.24
	High Point Electric Power Co			2,500.00
	Good Will Telephone Co			410.00
	Orinoco Telephone Co			180.00
	Ritch Fork Telephone Co			90.00
	Pleasant Grove Telephone Co			65.00
	Prospect Telephone Co			240.00
	Total			3,044,435.47
Halifax	Roanoke Rapids Power Co			11,710.00
	Atlantic Coast Line Railroad	61.09	29,227.98	1,785,537.30
	Southern Railway—Rolling Stock			19,806.00
	Seaboard Air Line Railway	20.20	20,106.28	406,146.86
	The Pullman Co		168.41	7,150.75
	Home Telephone and Telegraph Co			13,560.00
	Southern Express Co		92.97	7,557.53
	Western Union Telegraph Co		36.95	24,961.57
	Carolina Telephone and Telegraph Co			6,905.00
	American Telephone and Telegraph Co			6,173.40
	Postal Telegraph Cable Co			2,033.00
	Roanoke Navigation and Water Power Co			7,888.00
	Total			2,299,429.41
Harnett	Atlantic Coast Line Railroad	20.02	29,227.98	585,144.46
	The Pullman Co		168.41	1,081.21
	Southern Express Co		92.97	5,800.40
	Western Union Telegraph Co		36.95	3,366.88

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Harnett (Cont)	Cardenas Telephone Co		$	$ 128.00
	Benson Telephone Co			1,500.00
	Carolina Telephone and Telegraph Co			8,478.00
	Durham and Southern Railroad	20.62	8,215.66	169,406.95
	Raleigh and Southport Railroad	21.75	4,917.35	106,952.48
	American Telephone and Telegraph Co			1,634.60
	Clinton and Dunn Telephone Co			30.00
	Postal Telegraph Cable Co			3,528.00
	Total			887,050.98
Haywood	Southern Railway Co	21.58	29,132.93	628,688.75
	Southern Express Co		92.97	2,006.29
	Asheville Telephone and Telegraph Co			1,234.00
	Western Union Telegraph Co		36.95	1,551.90
	Waynesville Telephone Co			3,700.00
	Tennessee and North Carolina Railroad	2.00	2,500.00	5,000.00
	Total			642,180.94
Henderson	Southern Railway—Carolina Division	33.13	5,953.25	197,231.18
	The Pullman Co		168.41	3,630.95
	Southern Express Co		92.97	3,080.09
	Southern Bell Telephone and Telegraph Co			2,376.00
	Western Union Telegraph Co		36.95	5,897.22
	Asheville Telephone and Telegraph Co			7,983.00
	Hendersonville Light and Power Co			5,000.00
	American Telephone and Telegraph Co			2,250.40
	Total			227,448.84
Hertford	Chowan Motor Co			4,675.00
	Atlantic Coast Line Railroad	14.53	29,227.98	424,682.55
	Southern Express Co		92.97	1,722.73
	Western Union Telegraph Co			4,172.59
	Wellington and Powellsville Railroad	4.00	2,454.54	9,818.16
	Albemarle Steam Navigation Co			1,800.00
	North State Telephone Co			4,383.00
	Chowan and Roanoke Telephone Co			672.00
	Southern Railway—Rolling Stock			21,735.00
	Total			473,660.83

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Hyde	Washington and Hyde Telephone Co		$	$ 1,380.00
	Fairfield Canal and Turnpike Co			7,600.00
	Hyde County Telephone Co			2,500.00
	Fairfield and Elizabeth City Transportation Co			2,400.00
	Total			13,880.00
Iredell	Harmony Telephone Co			1,000.00
	Clio Telephone Co			1,475.00
	Amity Telephone Co			525.00
	Southern Railway Co	53.20	29,132.93	1,549,872.60
	Southern Bell Telephone and Telegraph Co			27,018.00
	North Carolina Midland Railroad	4.91	16,440.24	80,721.62
	The Pullman Co		168.41	3,386.76
	Southern Express Co		92.97	5,402.48
	Mooresville Telephone Co			4,664.00
	Western Union Telegraph Co		36.95	6,004.38
	Southern Power Co			8,350.00
	Iredell Telephone Co			16,900.00
	Peoples Telephone Co			1,200.00
	Total			1,706,519.84
Jackson	Southern Railway Co	22.81	29,132.93	664,522.30
	Southern Express Co		92.97	2,120.64
	Franklin Telephone and Electric Co			244.00
	Western Union Telegraph Co		36.95	1,699.70
	Waynesville Telephone Co			300.00
	Bryson City Telephone Co			889.00
	Total			669,775.64
Johnston	Selma Telephone Co			375.00
	Cardenas Telephone Co			95.00
	Johnston County Telephone Co			2,900.00
	North Carolina Railroad	26.24	46,822.19	1,228,614.20
	Carolina Telephone and Telegraph Co			5,606.00
	Southern Railway—Rolling Stock			15,766.00
	Atlantic Coast Line Railroad	43.62	29,227.98	1,274,924.49
	Benson Telephone Co			2,000.00
	The Pullman Co		168.41	5,200.54
	Southern Bell Telephone and Telegraph Co			7,945.00

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Tota Assessed Value.
Johnston (Cont)	American Telephone and Telegraph Co		$	$ 9,652.40
	Southern Express Co		92.97	5,691.62
	Western Union Telegraph Co		36.95	17,900.58
	Postal Telegraph Cable Co			514.50
	Clayton Telephone Co			2,500.00
	Norfolk and Southern Railway	.36	9,952.05	3,582.70
	Total			2,583,268.03
Jones	Atlantic Coast Line Railroad	12.79	29,227.98	373,825.86
	Southern Express Co		92.97	1,577.70
	Home Telephone and Telegraph Co			3,894.00
	Western Union Telegraph Co		36.95	831.38
	Norfolk and Southern Railway—A. & N. C. Div	4.18	12,228.42	51,114.80
	Dover and South Bound Railroad	18.00	2,000.00	36,000.00
	Total			467,243.74
Lee	Seaboard Air Line Railway	22.48	20,106.28	451,989.17
	Atlantic Coast Line Railroad	8.55	29,227.98	249,899.23
	Atlantic and Yadkin Railroad	6.93	9,997.82	69,285.00
	Atlantic and Western Railroad	9.00	2,000.00	18,000.00
	Raleigh and Western Railway	6.50	3,846.15	25,000.00
	Southern Express Co		92.97	3,529.14
	Western Union Telegraph Co		36.95	18,675.27
	The Pullman Co		168.41	3,785.89
	Southern Bell Telephone and Telegraph Co			2,520.00
	Total			842,683.70
Lenoir	Atlantic Coast Line Line Railroad	11.07	29,227.98	323,553.74
	Home Telephone and Telegraph Co			1,741.00
	Southern Express Co		92.97	2,795.60
	Carolina Telephone and Telegraph Co			7,179.00
	Western Union Telegraph Co		36.95	2,854.76
	Norfolk and Southern Railway—A. & N. C. Div	19.00	12,228.42	232,340.00
	Kinston and Snow Hill Railroad	6.00	3,500.00	21,000.00
	Total			591,464.10
Lincoln	Seaboard Air Line Railway	15.60	20,106.28	313,657.97
	Southern Express Co		92.97	2,841.16
	Western Union Telegraph Co		36.95	1,866.10

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Lincoln (Cont)	Piedmont Telephone and Telegraph Co		$	$ 6,736.00
	Carolina and Northwestern Railroad	14.96	9,248.74	138,361.33
	Southern Power Co			5,867.00
	Total			469,329.58
McDowell	Carolina, Clinchfield and Ohio Railroad	44.46	13,950.98	620,260.56
	Southern Railway Co	32.24	29,132.93	939,245.85
	Southern Railway—Carolina Division	13.90	5,953.25	82,750.18
	The Pullman Co		168.41	5,429.58
	Southern Express Co		92.97	8,431.44
	Western Union Telegraph Co		36.95	7,393.70
	Total			1,663,511.31
Macon	Southern Railway Co	2.52	29,132.93	73,415.05
	Southern Express Co		92.97	1,480.08
	Western Union Telegraph Co		36.95	147.90
	Franklin Telephone and Electric Co			3,674.00
	Oconee Telephone Co			310.00
	Tallulah Falls Railway	14.50	7,471.24	108,333.00
	Total			187,359.93
Madison	Laurel Telephone Co			880.00
	Spring Creek Telephone Co			1,990.00
	Southern Railway Co	28.40	29,132.93	827,375.35
	The Pullman Co		168.41	4,782.88
	Southern Express Co		92.97	2,640.35
	Western Union Telegraph Co		36.95	5,249.49
	American Telephone and Telegraph Co			3,944.00
	Madison Telephone Co			300.00
	North Buncombe Telephone Co			80.00
	Total			847,242.07
Martin	Atlantic Coast Line Railroad	52.24	29,227.98	1,526,869.67
	Southern Express Co		92.97	4,856.75
	Western Union Telegraph Co		36.95	6,393.09
	Williamston Telephone Co			2,175.00
	Roanoke and Tar River Steamboat Co			15,000.00
	Total			1,555,294.51

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STATEMENT W—Continued.

County.	Name of Road or other Company	Mileage.	Valuation per Mile.	Total Assessed Value.
Mecklenburg	Union Tank Line Co		$	$ 4,600.00
	Southern Railway Co	34.88	29,132.93	1,016,156.05
	Atlanta and Charlotte Air Line Railroad	11.42	32,899.67	375,714.23
	North Carolina Railroad	11.90	46,822.19	557,184.00
	Seaboard Air Line Railway	23.90	20,106.28	480,540.92
	Catawba Power Co			9,526.00
	The Pullman Co		168.41	7,982.70
	Southern Bell Telephone and Telegraph Co			104,459.00
	Southern Express Co			7,632.83
	Western Union Telegraph Co		36.95	41,698.44
	Charlotte Consolidated Construction Co			217,115.00
	American Telephone and Telegraph Co			18,572.00
	American Cotton Oil Co			
	Mooresville Telephone Co			36.00
	Postal Telegraph Cable Co			3,618.04
	Southern Power Co			25,952.00
	Total			2,870,787.21
Mitchell	Valle Crucis, Shawneehaw and Elk Park Turnpike Co			739.00
	Southern Express Co		92.97	3,689.97
	Western Union Telegraph Co		36.95	184.75
	East Tennessee and Western North Carolina Railroad	3.00	8,966.66	26,900.00
	Linville River Railway	12.00	3,000.00	36,000.00
	Carolina, Clinchfield and Ohio Railroad	39.58	13,950.98	552,179.01
	Watauga Telephone Co			200.00
	Total			619,892.73
Montgomery	Southern Express Co		92.97	3,811.77
	Western Union Telegraph Co		36.95	812.90
	Troy Telephone and Electric Light Co			1,400.00
	Aberdeen and Asheboro Railroad	41.00	3,475.61	142,500.00
	Mt. Gilead Telephone Co			3,000.00
	Asheboro Telephone Co			333.00
	Durham and Charlotte Railroad	9.73	2,929.20	28,502.00
	Total			180,359.67
Moore	Seaboard Air Line Railway	24.58	20,106.28	494,212.36
	The Pullman Co		168.41	4,139.55
	Swift Refrigerator Transportation Co			1,000.00

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Moore (Cont)	Southern Express Co		$ 92.97	$ 5,943.57
	Western Union Telegraph Co		36.95	12,267.40
	Aberdeen and Asheboro Railroad	27.00	3,475.61	93,841.46
	Aberdeen and Rockfish Railroad	2.35	4,718.85	11,089.30
	Randolph and Cumberland Railroad	18.50	2,702.70	50,000.00
	Southern Bell Telephone and Telegraph Co			3,313.00
	Durham and Charlotte Railroad Co	26.00	2,929.20	76,159.00
	Carthage and Pinehurst Railroad	12.80	2,500.00	32,000.00
	Total			783,965.64
Nash	Postal Telegraph Cable Co			913.50
	Atlantic Coast Line Railroad	30.38	29,227.98	887,946.53
	The Pullman Co		168.41	1,882.84
	Home Telephone and Telegraph Co			4,214.00
	Southern Express Co		92.97	3,816.41
	Southern Railway—Rolling Stock			4,787.00
	Western Union Telegraph Co		36.95	1,720.39
	American Telephone and Telegraph Co			2,984.80
	Norfolk and Southern Railway	10.67	9,952.05	106,186.35
	Total			1,014,453.82
New Hanover	Atlantic Coast Line Railroad	29.68	29,227.98	867,486.45
	Seaboard Air Line Railway	3.37	20,106.28	67,758.16
	The Pullman Co		168.41	2,857.95
	Southern Express Co		92.97	3,072.65
	Western Union Telegraph Co		36.95	7,834.50
	New Hanover Transit Co	3.50	714.28	2,500.00
	Diamond Steamboat and Wrecking Co			20,000.00
	Tidewater Power Co			326,700.00
	Merchants and Farmers Steamboat Co			7,600.00
	Carolina Transportation Co			3,000.00
	Southern Bell Telephone and Telegraph Co			103,221.00
	Robert Portner Brewing Co			2,000.00
	Postal Telegraph Cable Co			603.14
	Wilmington Towing Co			20,000.00
	Total			1,434,633.85

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Northampton	North State Telephone Co		$	$ 2,790.00
	Atlantic Coast Line Railroad	7.03	29,227.98	205,472.90
	Seaboard Air Line Railway	42.33	20,106.28	851,098.83
	The Pullman Co		168.41	4,486.48
	Southern Express Co		92.97	4,589.00
	Western Union Telegraph Co			17,436.71
	Home Telephone and Telegraph Co			2,749.00
	Northampton and Hertford Railroad	9.00	3,333.33	30,000.00
	American Telephone and Telegraph Co			2,886.40
	Postal Telegraph Cable Co			951.60
	Farmers Mutual Telephone Co			550.00
	Total			1,123,010.92
Onslow	Onslow Telephone Co			2,200.00
	Atlantic Coast Line Railroad Co	36.31	29,227.98	1,061,267.95
	Southern Express Co		92.97	3,375.74
	Western Union Telegraph Co		36.95	1,330.20
	Dover and South Bound Railroad	5.40	2,000.00	10,800.00
	Total			1,078,973.89
Orange	North Carolina Railroad	17.27	46,822.19	808,619.12
	State University Railroad	10.14	2,470.31	25,049.00
	The Pullman Co			2,908.47
	Southern Express Co		92.97	2,548.30
	Southern Bell Telephone and Telegraph Co			3,294.00
	Western Union Telegraph Co		36.95	4,618.75
	Chapel Hill Telephone Co			2,275.00
	Mebane-Ridgeville Telephone Co			230.00
	North Carolina Telephone Co			283.00
	Cedar Grove-Efland Telephone Co			300.00
	American Telephone and Telegraph Co			1,416.00
	Postal Telegraph Cable Co			1,083.60
	Orange Telephone Co			1,402.00
	Total			854,027.24
Pamlico	Western Union Telegraph Co		36.95	480.35
	Norfolk and Southern Railway	21.47	9,952.05	213,670.50
	Pamlico and Beaufort Telephone Co			1,378.00
	Washington and Vandemere Railroad	6.50	2,181.25	14,178.12
	Southern Express Company			2,600.37
	Total			232,307.34

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Pasquotank	LeRoy Steamboat Co		$	$ 10,000.00
	Southern Express Co		92.97	2,072.30
	Western Union Telegraph Co		36.95	960.70
	Norfolk and Southern Railway	22.29	9,952.05	221,831.02
	Elizabeth City Electric Light and Power Co			7,350.00
	Elizabeth City Water and Power Co			400.00
	Norfolk and Carolina Telephone and Telegraph Co			8,182.00
	Elizabeth City Sewerage Co			4,450.00
	Eastern Carolina Transportation Co			1,550.00
	Total			256,796.02
Pender	Wallace Telephone Co			122.00
	Atlantic Coast Line Railroad	62.99	29,227.98	1,841,070.48
	The Pullman Co		168.41	4,242.28
	Southern Express Co			5,856.18
	Western Union Telegraph Co		36.95	12,348.60
	Southern Bell Telephone and Telegraph Co			4,395.00
	Armour Car Lines Co			9,333.00
	Total			1,877,367.54
Perquimans	Belvidere-Hertford Telephone Co			700.00
	Southern Express Co		92.97	2,358.64
	Western Union Telegraph Co		36.95	1,182.40
	Norfolk and Southern Railway	25.37	9,952.05	252,483.50
	Norfolk and Carolina Telephone and Telegraph Co			5,455.00
	Total			262,179.54
Person	Orange Telephone Co			30.00
	Atlantic and Danville Railway	5.20	10,000.00	52,000.00
	Southern Express Co		92.97	2,546.45
	Western Union Telegraph Co		36.95	2,143.10
	North Carolina Telephone Co			333.00
	Mebane-Ridgeville Telephone Co			621.00
	Norfolk and Western Railway	22.19	17,412.91	386,392.59
	The Pullman Co		168.41	875.75
	Morris Telephone Co			2,728.00
	Total			447,669.89

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Pitt	Postal Telegraph Cable Co		$	$ 1,920.00
	Atlantic Coast Line Railroad Co	56.49	29,227.98	1,651,088.89
	Southern Express Co		92.97	8,810.76
	Western Union Telegraph Co		36.95	6,363.16
	East Carolina Railway	9.07	2,715.94	24,633.58
	Home Telephone and Telegraph Co			8,521.00
	Norfolk and Southern Railway	29.21	9,952.05	290,699.35
	Southern Investment Co			835.00
	Total			1,992,871.74
Polk	Southern Railway—Carolina Division	10.00	5,953.25	59,532.50
	The Pullman Co		168.41	1,684.12
	Polk County Telephone Co			1,642.00
	Southern Express Co		92.97	929.70
	Western Union Telegraph Co		36.95	2,217.00
	American Telephone and Telegraph Co			1,143.60
	Southern Bell Telephone and Telegraph Co			2,202.00
	Total			69,350.92
Randolph	Southern Bell Telephone and Telegraph Co			2,815.00
	Liberty Telephone Co			2,420.00
	Atlantic and Yadkin Railroad	30.49	9,997.82	304,833.65
	High Point, Randleman, Asheboro and Southern	23.74	10,000.00	237,400.00
	North Carolina Railroad	.60	46,322.19	28,093.20
	Randleman Telephone Co			2,752.00
	Southern Express Co		92.97	6,399.12
	Asheboro Telephone Co			2,167.00
	Western Union Telegraph Co		36.95	4,060.81
	North State Telephone Co			169.00
	Aberdeen and Asheboro Railroad	14.00	3,475.61	48,658.54
	The Pullman Co		168.41	101.05
	Riverside Telephone Co			1,000.00
	Total			640,869.37

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Richmond	Seaboard Air Line Railway	48.66	$20,106.28	$978,371.58
	The Pullman Co		168.41	6,960.44
	Southern Express Co		92.97	4,324.03
	Southern Bell Telephone and Telegraph Co			16,521.00
	Western Union Telegraph Co		36.95	22,375.44
	Postal Telegraph Cable Co			234.50
	Total			1,028,786.99
Robeson	Carolina Electric Co			2,600.00
	Atlantic Coast Line Railroad	80.69	29,227.98	2,358,405.71
	Seaboard Air Line Railway	30.60	20,106.28	615,252.17
	The Pullman Co		168.41	10,997.27
	Southern Express Co		92.97	13,076.23
	Western Union Telegraph Co		36.95	17,806.21
	Red Springs and Bowmore Railroad	10.50	1,435.42	15,071.91
	Aberdeen and Rockfish Railroad	8.60	4,718.85	40,582.10
	Lumberton Telephone Co			2,600.00
	Carolina Telephone and Telegraph Co			4,376.00
	Raleigh and Charleston Railway	20.76	4,816.95	100,000.00
	American Telephone and Telegraph Co			6,273.00
	Postal Telegraph Cable Co			2,670.12
	Virginia and Carolina Coast Railroad	14.50	3,000.00	43,500.00
	Alma Railroad Co	12.00	1,000.00	12,000.00
	Total			3,245,210.72
Rockingham	Southern Railway Co	21.65	29,132.93	630,728.00
	Atlantic and Yadkin Railway	10.44	9,997.82	104,377.35
	Southern Bell Telephone and Telegraph Co			10,386.00
	The Pullman Co		168.41	3,646.11
	Southern Express Co		92.97	5,518.70
	Western Union Telegraph Co		36.95	32,946.47
	Danville and Western Railway	7.25	5,000.00	36,250.00
	Norfolk and Western Railway	20.02	17,412.91	348,606.56
	International Telephone Co			3,000.00
	Merchants Despatch Transportation Co			636.00
	American Telephone and Telegraph Co			8,524.00
	Postal Telegraph Cable Co			2,940.60
	Good Will Telephone Co			300.00
	Total			1,187,859.79

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Rowan	Cooleemee Telephone Co		$	$ 80.00
	Southern Railway Co	17.52	29,132.93	510.409.00
	North Carolina Railroad	20.60	46,822.19	964,537.00
	Yadkin Railroad	16.66	5,985.37	99,716.17
	Southern Bell Telephone and Telegraph Co			40,784.00
	The Pullman Co		168.41	6,419.84
	Southern Express Co		92.97	6,691.98
	Western Union Telegraph Co			43,218.94
	Albemarle Telephone Co			1,176.00
	Concord Telephone Co			500.00
	North Carolina Midland Railroad	17.20	16,440.24	282,772.13
	Postal Telegraph Cable Co			4,027.00
	American Telephone and Telegraph Co			8,311.60
	Southern Power Co			4,513.00
	Total			1,973.156.66
Rutherford	Carolina, Clinchfield and Ohio Railroad	13.95	13,950.98	194,616.17
	Southern Railway—Carolina Division	24.90	5,953.25	148,235.95
	Seaboard Air Line Railway	20.42	20,106.28	410,570.24
	Cliffside Railway	3.00	3,466.66	10,400.00
	Ellenboro Telephone Co			320.00
	Southern Express Co		92.97	5,528.92
	Caroleen and Henrietta Telephone Co			2,000.00
	Western Union Telegraph Co		36.95	4,190.50
	Forest City Telephone Co			1,625.00
	Rutherford Telephone Co			2,000.00
	Piedmont Telephone Co			141.00
	Green River Telephone Co			500.00
	Total			780,127.78
Sampson	Wallace Telephone Co			406.00
	Atlantic Coast Line Railroad	49.35	29,227.98	1,442,400.81
	Southern Express Co		92.97	4,588.07
	Western Union Telegraph Co		36.96	3,547.20
	Duplin Telephone Co			460.00
	Roseboro and Fayetteville Telephone Co			1,105.00
	Clinton-Dunn Telephone Co			1,000.00
	Garland-Clinton Telephone Co			2,695.00
	Sampson Telephone Co			2,200.00
	Teachey's Dell Telephone Co			250.00
	Total			1,458,652.08

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Scotland	The Pullman Co		$ 168.41	$ 3,097.09
	Atlantic Coast Line Railroad	10.03	29,227.00	293,156.64
	Seaboard Air Line Railway	20.71	20,106.28	416,401.06
	Southern Express Co		92.97	3,880.56
	Southern Bell Telephone and Telegraph Co			12,058.00
	Western Union Telegraph Co		36.95	4,951.30
	Red Springs and Bowmore Railroad	1.50	1,435.42	2,153.13
	American Telephone and Telegraph Co			2,325.60
	Postal Telegraph Cable Co			2,991.15
	North and South Carolina Railroad			2,000.00
	Total			743,014.53
Stanly	Yadkin Railroad	23.19	5,985.37	138,800.75
	Southern Express Co		92.97	2,760.28
	Albemarle Telephone Co			3,824.00
	Western Union Telegraph Co		36.95	1,293.25
	Norwood Electric and Water Co			1,663.00
	Whitney Co			40,000.00
	Total			188,341.26
Stokes	Rural Telephone Co			288.00
	Quaker Gap Telephone Co			1,155.00
	Atlantic and Yadkin Railroad	20.80	9,997.82	207,954.66
	Southern Express Co		92.97	2,925.76
	Southern Bell Telephone and Telegraph Co			1,540.00
	Western Union Telegraph Co		36.95	3,140.75
	Norfolk and Western Railway	10.67	17,412.91	185,795.80
	Farmers Quickstep Telephone Co			2,765.00
	Total			405,564.97
Surry	Mt. Airy Telephone Co			6,000.00
	Southern Railway Co	33.13	29,132.93	965,174.30
	Atlantic and Yadkin Railway	17.40	9,997.82	173,962.57
	Southern Express Company		92.97	4,697.77
	Southern Bell Telephone and Telegraph Co			1,760.00
	Woodlawn Telephone Co			100.00
	Western Union Telegraph Co		36.95	2,512.60
	Mt. Airy and Eastern Railway	5.00	1,500.00	7,500.00
	Total			1,161,707.24

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STATEMENT W—Continued.

County.	Name of Road or other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Swain	Bryson City Telephone Co		$	$ 3,111.00
	Southern Railway Co	38.77	29,132.93	1,129,483.98
	Southern Express Co		92.97	3,604.44
	Franklin Telephone and Electric Co			142.00
	Western Union Telegraph Co		36.95	2,882.10
	Carolina and Tennessee Southern Railroad	13.90	3,000.00	41,700.00
	Total			1,180,923.52
Transylvania	Southern Railway—Carolina Division	30.53	5,953.25	181,752.73
	Southern Express Co		92.97	2,838.37
	Total			184,591.10
Tyrrell	Western Union Telegraph Co		36.95	258.65
	Southern Express Co		92.97	650.78
	Tyrrell County Telephone Co			2,960.00
	Norfolk and Southern Railway	7.00	9,952.05	69,664.35
	Total			73,533.78
Union	Seaboard Air Line Railway	39.90	20,106.28	802,240.58
	The Pullman Co			6,719.62
	Monroe Exchange Telephone Co			5,000.00
	Southern Express Co		92.97	3,709.50
	Southern Bell Telephone and Telegraph Co			3,487.00
	Western Union Telegraph Co		36.95	15,644.63
	Total			836,801.33
Vance	Southern Railway Co	7.10	29,132.93	206,843.95
	Seaboard Air Line Railway	28.16	20,106.28	566,192.85
	The Pullman Co		168.41	3,479.38
	Southern Express Co		92.97	3,278.12
	Southern Bell Telephone and Telegraph Co			1,210.00
	Western Union Telegraph Co		36.95	15,105.90
	Home Telephone and Telegraph Co			8,887.00
	Postal Telegraph Cable Co			3,963.65
	Roanoke River Railroad	7.30	3,786.41	27,640.77
	Total			836,601.62
Wake	Wake Water Co			25,000.00
	North Carolina Railroad	27.52	46,822.19	1,288,546.60
	Seaboard Air Line Railway	42.65	20,106.28	857,533.84
	Durham and Southern Railroad	28.07	8,215.66	230,613.75

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STATEMENT W—Continued.

County.	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Wake (Cont)	Norfolk and Southern Railway	27.41	$ 9,952.05	$272,785.65
	Durham and South Carolina Railroad	.37	5,000.00	1,850.00
	Raleigh and Southport Railroad	17.25	4,917.35	84,824.38
	The Pullman Co		168.41	9,751.02
	Clayton Telephone Co			700.00
	Capital City Telephone Co			57.492.00
	Southern Express Co		92.97	13,285.40
	Cardenas Telephone Co			2,777.00
	Western Union Telegraph Co.		36.95	46,899.16
	Southern Bell Telephone and Telegraph Co			9,056.00
	Standard Gas and Electric Co			25,000.00
	Union Tank Line Co			4,600.00
	Home Telephone and Telegraph Co.			1,283.00
	Cudahy Milwaukee Refrigerator Line			200.00
	Streets Western Stable Car Line			250.00
	Raleigh Telephone Co			7,500.00
	Cudahy Packing Co			200.00
	Union Refrigerator Transit Co., of Wisconsin			1,205.00
	Cape Fear Telephone Co			1,025.00
	American Telephone and Telegraph Co			2,209.20
	Postal Telegraph Cable Co			8,683.85
	Southern Cotton Oil Co			5,100.00
	Total			2,958,370.85
Warren	Seaboard Air Line Railway	31.03	20,106.28	623,897.87
	The Pullman Co		168.41	5,261.17
	Southern Express Co		92.97	2,884.85
	Western Union Telegraph Co		36.95	13,449.80
	Warrenton Railroad	3.00	3,146.00	9,440.00
	Home Telephone and Telegraph Co			10,213.00
	Postal Telegraph Cable Co			4,489.35
	Roanoke River Railroad	3.00	3,786.41	11,359.33
	Total			680,995.37
Washington	Atlantic Coast Line Railroad	3.87	29,227.98	113,112.28
	Southern Express Co		92.97	5,703.70
	Western Union Telegraph Co		36.95	1,514.95
	Tyrrell County Telephone Co			2,690.00
	Norfolk and Southern Railway	57.48	9,952.05	572,043.00
	Total			695,063.93

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STATEMENT W—Continued.

County.	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Watauga	Valle Crucis, Shawneehaw and Elk Park Turnpike Co		$	$ 2,216.00
	Watauga Telephone Co			800.00
	Total			3,016.00
Wayne	Fremont Telephone Co			1,200.00
	North Carolina Railroad	10.47	46,822.19	490,228.30
	Atlantic Coast Line Railroad	38.52	29,227.98	1,125,861.79
	The Pullman Co		168.41	5,011.92
	Southern Express Co		92.97	4,398.41
	Western Union Telegraph Co		36.95	16,122.02
	Norfolk and Southern Railway—A. & N. C. Div	10.82	12,228.42	132,311.52
	Southern Bell Telephone and Telegraph Co			25,545.00
	Armour Car Lines Co			9,333.00
	Carolina Telephone and Telegraph Co			3,008.00
	Total			1,813,019.96
Wilkes	Wilkesboro and Jefferson Turnpike Co			700.00
	Southern Railway Co	18.11	29,132.93	527,597.55
	Southern Express Co		92.97	1,683.68
	Western Union Telegraph Co		36.95	665.10
	Horton Telephone Co			1,796.00
	Total			532,442.33
Wilson	Dixie Lighting Co			1,900.00
	Atlantic Coast Line Railroad	31.27	29,227.98	913,958.93
	Postal Telegraph Cable Co			1,353.00
	The Pullman Co		168.41	5,266.22
	Carolina Telephone and Telegraph Co			9,572.00
	Southern Railway—Rolling Stock			36,798.00
	Southern Express Co		92.97	5,077.09
	American Telephone and Telegraph Co			6,734.40
	Norfolk and Southern Railway	23.34	9,952.05	232,280.80
	Western Union Telegraph Co			15,806.10
	Total			1,228,746.54
Yadkin	Yadkin Bridge Co			7,200.00
	Total			7,200.00
Yancey	Carolina, Clinchfield and Ohio Railroad	5.36	13,950.98	74,777.25
	Burnsville Telephone Co			500.00
	Southern Express Co		92.97	498.31
	Total			75,776.55

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STATEMENT X—List of Towns, with Apportionment of Valuation to Each for Year 1909.

Town	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Aberdeen	Seaboard Air Line Railway	$ 1.00	20,106.28	$ 20,106.28
	Aberdeen and Asheboro Railroad	.50	3,475.61	1,737.80
	Aberdeen and Rockfish Railroad	.65	4,718.85	3,067.25
	Western Union Telegraph Co			295.60
	Southern Bell Telephone and Telegraph Co			178.00
Advance	North Carolina Midland Railroad	.70	16,440.24	11,508.17
Ahoskie	Atlantic Coast Line Railroad	.46	29,227.98	13,444.87
	Wellington and Powellsville Railroad	1.00	2,454.54	2,454.54
	Western Union Telegraph Co			68.36
	North State Telephone Co			725.00
Ansonville	Norwood Electric and Water Co			737.00
Albemarle	Yadkin Railroad	1.00	5,985.37	5,985.37
	Western Union Telegraph Co			29.56
	Albemarle Telephone Co			2,500.00
Alexander	Southern Railway Co	1.00	29,132.93	29,132.93
Almond	Southern Railway Co	1.00	29,132.93	29,132.93
Andrews	Southern Railway Co	1.53	29,132.93	44,573.50
	Snow Bird Valley Railroad	.50	1,302.22	651.11
Angier	Durham and Southern Railroad	1.00	8,215.00	8,215.66
	Cardenas Telephone Co			60.00
Apex	Seaboard Air Line Railway	1.04	20,106.28	20,910.53
	Western Union Telegraph Co			232.79
	Southern Bell Telephone and Telegraph Co			936.00
	Cape Fear Telephone Co			500.00
	Durham and Southern Railroad	.94	8,215.66	7,722.75
Archdale	North State Telephone Co			105.00
Asheboro	High Point, Asheboro and Southern Railroad	.41	10,000.00	4,100.00
	Aberdeen and Asheboro Railroad	.50	3,475.61	1,737.80
	Western Union Telegraph Co			39.54
	Asheboro Telephone Co			2,000.00
Asheville	Southern Railway Co	3.04	29,132.93	88,564.20
	Western Union Telegraph Co			1,174.27
	American Telephone and Telegraph Co			313.60
	Asheville Telephone and Telegraph Co			108,561.00
	Southern Bell Telephone and Telegraph Co			132.00
Aulander	Atlantic Coast Line Railroad	.85	29,227.98	24,843.78
	North State Telephone Co			700.00

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STATEMENT X—Continued.

Town.	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Aurora	Washington and Aurora Telephone Co.		$	$ 50.00
	Washington and Vandemere Railroad	1.25	2,181.25	2,726.56
Autryville	Atlantic Coast Line Railroad	.60	29,227.98	17,536.79
	Roseboro and Fayetteville Telephone Co.			20.00
Ayden	Atlantic Coast Line Railroad	.36	29,227.98	10,522.07
	Home Telephone and Telegraph Co.			500.00
	Western Union Telegraph Co.			11.08
Battleboro	Atlantic Coast Line Railroad	.50	29,227.98	14,613.99
	Western Union Telegraph Co.			274.17
	American Telephone and Telegraph Co.			156.80
Bayboro	Norfolk and Southern Railway	.22	9,952.05	2,189.45
	Western Union Telegraph Co.			8.13
Beaufort	Home Telephone and Telegraph Co.			100.00
	Beaufort Telephone Co.			1,000.00
	Norfolk and Southern Railway	.74	9,952.05	7,364.50
Belhaven	Washington and Hyde County Telephone Co.			2,800.00
	Norfolk and Southern Railway	1.25	9,952.05	12,440.05
Belmont	Atlanta and Charlotte Air Line Railroad	1.33	32,899.67	43,756.55
Benson	Atlantic Coast Line Railroad	.50	29,227.97	14,613.99
	Western Union Telegraph Co.			110.85
	Benson Telephone Co.			1,000.00
	American Telephone and Telegraph Co			139.20
Bessemer City	Atlanta and Charlotte Air Line Railroad	2.96	32,899.67	97,383.05
	Western Union Telegraph Co.			1,662.75
	Piedmont Telephone Co.			750.00
Bethel	Atlantic Coast Line Railroad	.27	29,227.98	7,891.55
	Western Union Telegraph Co.			69.83
Biltmore	Southern Railway—Carolina Division	.28	5,953.26	1,661.91
	Southern Railway Co.	.24	29,132.93	6,991.90
	American Telephone and Telegraph Co.			21.60
Biscoe	Aberdeen and Asheboro Railroad	1.00	3,475.61	3,475.61
Black Creek	Atlantic Coast Line Railroad	.51	29,227.98	14,906.27
	Western Union Telegraph Co.			195.84
Black Mountain	Southern Railway Co.	1.00	29,132.93	29,132.93
Boardman	Atlantic Coast Line Railroad	1.05	29,227.98	30,689.38
Bonsal	Durham and South Carolina Railroad	.37	5,000.00	1,850.00
	Cape Fear Telephone Co.			225.00
	Seaboard Air Line Railway	1.04	20,106.28	20,910.53

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STATEMENT X—Continued.

Town.	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Bowden	Southern Bell Telephone and Telegraph Co		$	$ 89.00
Boyette	Atlantic Coast Line Railroad	.50	29,227.98	14,613.99
Brevard	Southern Railway—Carolina Division	.80	5,953.25	4,762.60
Broadway	Atlantic and Western Railway	.60	2,000.00	1,200.00
Bryson City	Southern Railway Co	1.00	29,132.93	29,132.93
	Western Union Telegraph Co			29.56
	Bryson City Telephone Co			1,500.00
Buies Creek	Benson Telephone Co			40.00
Burgaw	Atlantic Coast Line Railroad	2.00	29,227.98	58,455.96
	Western Union Telegraph Co			121.94
	Southern Bell Telephone and Telegraph Co			177.00
Burlington	North Carolina Railroad	2.00	46,822.19	93,644.38
	Postal Telegraph Cable Co			135.00
	Western Union Telegraph Co			438.23
	American Telephone and Telegraph Co			161.60
	Southern Bell Telephone and Telegraph Co			9,160.00
Cameron	Seaboard Air Line Railway	1.20	20,106.28	24,127.54
	Randolph and Cumberland Railroad	1.00	2,702.70	2,702.70
	Western Union Telegraph Co			274.91
	Southern Bell Telephone and Telegraph Co			66.00
Candor	Aberdeen and Asheboro Railroad	.50	3,475.61	1,737.80
Canton	Southern Railway Co	.87	29,132.93	25,345.65
	Western Union Telegraph Co			21.06
	Waynesville Telephone Co			400.00
Caroleen	Caroleen and Henrietta Telephone Co			1,350.00
Carthage	Carthage and Pinehurst Railroad	.20	2,500.00	500.00
	Randolph and Cumberland Railroad	2.00	2,702.70	5,405.40
Cary	North Carolina Railroad	1.00	46,822.19	46,822.19
	Seaboard Air Line Railway	1.10	20,106.28	22,116.91
	Western Union Telegraph Co			1,021.30
	American Telephone and Telegraph Co			53.60
	Southern Bell Telephone and Telegraph Co			1,210.00
Catawba	Southern Railway Co	.96	29,132.93	27,967.65
	Southern Bell Telephone and Telegraph Co			144.00
Cedar Falls	Southern Bell Telephone and Telegraph Co			95.00
Cerro Gordo	Atlantic Coast Line Railroad	.78	29,227.98	22,797.82
Chadbourn	Atlantic Coast Line Railroad	4.00	29,227.98	116,911.92
	Southern Bell Telephone and Telegraph Co			165.00
	Western Union Telegraph Co			333.66

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STATEMENT X—Continued.

Town	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Chapel Hill	Chapel Hill Telephone Co		$	$ 2,150.00
	Southern Bell Telephone and Telegraph Co			122.00
Charlotte	Southern Railway Co	4.91	29,132.93	143,042.70
	Atlanta and Charlotte Air Line Railroad	3.52	32,899.67	111,806.85
	North Carolina Railroad	2.72	46,822.19	127,356.35
	Seaboard Air Line Railway	1.10	20,106.28	22,116.91
	Western Union Telegraph Co			2,835.54
	Postal Telegraph Cable Co			580.00
	American Telephone and Telegraph Co			4,914.00
	Southern Bell Telephone and Telegraph Co			90,053.00
Cherryville	Seaboard Air Line Railway	1.00	20 106.28	20 106.28
	Piedmont Telephone Co			1 000.00
	Western Union Telegraph Co			42.86
China Grove	North Carolina Railroad	1.00	46,822.19	46 822.19
	Western Union Telegraph Co			1,373.80
	Concord Telephone Co			135.00
	Southern Bell Telephone and Telegraph Co			95.00
Chocowinity	Norfolk and Southern Railway	1.30	9,952.05	12,937.60
Clarkton	Seaboard Air Line Railway	1.38	20,106.28	27,746.67
	Western Union Telegraph Co			147.43
Claremont	Southern Railway Co	1.00	29,132.93	29,132.93
	Western Union Telegraph Co			147.80
	Southern Bell Telephone and Telegraph Co			144.00
Clarendon	Atlantic Coast Line Railroad	1.00	29,227.98	29 227.98
Clayton	North Carolina Railroad	1.06	46,822.19	49,631.52
	Western Union Telegraph Co			334.03
	American Telephone and Telegraph Co			88.80
	Clayton Telephone Co			1,146.00
	Southern Bell Telephone and Telegraph Co			78.00
Cleveland	Southern Railway Co	.75	29,132.93	21,849.70
	Western Union Telegraph Co			196.57
	Southern Bell Telephone and Telegraph Co			1,128.00
Clinton	Atlantic Coast Line Railroad	.45	29,227.97	13,152.59
	Western Union Telegraph Co			12.19
	Garland-Clinton Telephone Co			590.00
Clyde	Southern Railway Co	.63	29,132.93	18,353.75
	Western Union Telegraph Co			26.97
	Asheville Telephone and Telegraph Co			67.00

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STATEMENT X—Continued.

Town.	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Coats	Benson Telephone Co		$	$ 20.00
	Durham and Southern Railroad	.64	8,215.66	5,258.00
Colfax	Southern Bell Telephone and Telegraph Co			160.00
Columbia	Tyrrell County Telephone Co			700.00
	Norfolk and Southern Railway	.60	9,952.05	5,971.20
Columbus	Polk County Telephone Co			200.00
Concord	North Carolina Railroad	1.46	46,822.19	68,360.40
	Western Union Telegraph Co			809.57
	Postal Telegraph Cable Co			187.00
	American Telephone and Telegraph Co			734.80
	Southern Bell Telephone and Telegraph Co			1,316.00
	Concord Telephone Co			2,266.00
Conetoe	Atlantic Coast Line Railroad	.57	29,227.98	16,659.95
	Western Union Telegraph Co			46.56
Connelly Springs	Southern Bell Telephone and Telegraph Co			150.00
Conoho	Atlantic Coast Line Railroad	1.00	29,227.98	29,227.98
Conover	Southern Railway	1.04	29,132.93	30,298.25
	Western Union Telegraph Co			184.75
	Southern Bell Telephone and Telegraph Co			132.00
Cornelius	Southern Railway Co	1.13	29,132.93	32,920.25
	Southern Bell Telephone and Telegraph Co			532.00
Council	Seaboard Air Line Railway	1.00	20,106.28	20,106.28
Cove	Norfolk and Southern Railway	.91	9,952.05	9,056.35
	Western Union Telegraph Co			147.80
Creedmoor	Southside Telephone Co			200.00
	Seaboard Air Line Railway	.85	20,106.28	17,090.34
Creswell	Western Union Telegraph Co			10.35
	Norfolk and Southern Railway	.28	9,952.05	2,786.57
	Tyrrell County Telephone Co			150.00
Cronly	Southern Bell Telephone and Telegraph Co			122.00
Crouse	Seaboard Air Line Railway	.96	20,106.28	19,302.03
Dallas	Carolina and Northwestern Railway	1.17	9,248.74	10,821.00
	Western Union Telegraph Co			28.08
Davidson	Southern Railway Co	1.51	29,132.93	43,990.75
	Western Union Telegraph Co			67.62
	Mooresville Telephone Co			25.00
	Southern Bell Telephone and Telegraph Co			1,741.00
Denton	Piedmont Railway	1.25	2,743.90	685.97

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STATEMENT X—Continued.

Town.	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Dillsboro	Southern Railway Co	1.00	$29,132.93	$ 29,132.93
	Western Union Telegraph Co			24.76
Dover	Norfolk and Southern Railway—A. & N. C. Div	1.36	12,228.42	16,630.65
	Dover and South Bound Railroad	.50	2,000.00	1,000.00
	Home Telephone and Telegraph Co			150.00
Durham	Southern Railway Co	.83	29,132.93	24,180.35
	North Carolina Railroad	2.33	46,822.19	109,095.70
	Seaboard Air Line Railway	.94	20,106.28	18,899.90
	Norfolk and Western Railway	1.27	17,412.91	22,114.40
	Western Union Telegraph Co			270.10
	Interstate Telephone Co			54,500.00
	Postal Telegraph Cable Co			106.00
	American Telephone and Telegraph Co			235.40
	Southern Bell Telephone and Telegraph Co			264.00
Dudley	Atlantic Coast Line Railway	.69	29,227.98	20,167.31
	Southern Bell Telephone and Telegraph Co			112.00
Dunn	Atlantic Coast Line Railroad	1.00	29,227.98	29,227.98
	Western Union Telegraph Co			221.70
	American Telephone and Telegraph Co			218.60
	Carolina Telephone and Telegraph Co			2,331.67
	Durham and Southern Railroad	.73	8,215.66	5,997.50
Earles	Western Union Telegraph Co			36.95
East Spencer	Southern Bell Telephone and Telegraph Co			648.00
Edenton	Norfolk and Southern Railway	1.78	9,952.05	17,714.60
	Norfolk and Carolina Telephone and Telegraph Co			3,500.00
Edwards	Washington and Vandemere Railroad	1.00	2,181.25	2,181.25
Efland	Southern Bell Telephone and Telegraph Co			78.00
Elizabeth City	Norfolk and Southern Railway	2.14	9,952.05	21,297.35
	Norfolk and Carolina Telephone and Telegraph Co			7,500.00
Elkin	Southern Railway Co	2.00	29,132.93	58,265.86
	Western Union Telegraph Co			34.36
Elk Park	East Tenn. and W. North Carolina Railroad	.50	8,966.66	4,483.33
	Western Union Telegraph Co			44.34
Ellenboro	Seaboard Air Line Railway	1.00	20,106.28	20,106.28
	Western Union Telegraph Co			55.79
	Ellenboro Telephone Co			142.00

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STATEMENT X—Continued.

Town	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Elon College	North Carolina Railroad	.69	$46,822.19	$ 32,307.91
	Southern Bell Telephone and Telegraph Co			157.00
	American Telephone and Telegraph Co			62.40
	Postal Telegraph Cable Co			50.40
Elm City	Atlantic Coast Line Railroad	.53	29,227.98	15,490.83
	Western Union Telegraph Co			527.18
	American Telephone and Telegraph Co			173.60
Enfield	Atlantic Coast Line Railroad	1.00	29,227.98	29,227.98
	Western Union Telegraph Co			703.53
	American Telephone and Telegraph Co			149.00
	Home Telephone and Telegraph Co			550.00
Everetts	Atlantic Coast Line Railroad	.83	29,227.98	24,259.22
	Western Union Telegraph Co			29.56
Fair Bluff	Atlantic Coast Line Railroad	1.00	29,227.98	29,227.98
	Southern Bell Telephone and Telegraph Co			154.00
	Western Union Telegraph Co			186.23
Fairmont	Atlantic Coast Line Railroad	1.05	29,227.98	30,689.38
	Lumberton Telephone Co			200.00
Faison	Atlantic Coast Line Railroad	.68	29,227.98	19,875.03
	Western Union Telegraph Co			247.56
	Southern Bell Telephone and Telegraph Co			100.00
Farmville	Southern Investment Co			700.00
	East Carolina Railway	.89	2,715.94	2,416.35
	Norfolk and Southern Railway	.57	9,952.05	5,672.65
Fayetteville	Atlantic Coast Line Railroad	4.21	29,227.98	123,049.80
	Western Union Telegraph Co			920.00
	Postal Telegraph Cable Co			430.00
	American Telephone and Telegraph Co			253.40
	Carolina Telephone and Telegraph Co			10,871.00
	Raleigh and Southport Railway	.50	4,917.35	2,458.67
Forestville	Seaboard Air Line Railway	.88	20,106.28	17,693.55
	Southern Bell Telephone and Telegraph Co			264.00
	Western Union Telegraph Co			1,110.35
Forest City	Southern Railway—Carolina Division	2.00	5,953.25	11,906.50
	Seaboard Air Line Railway	1.25	20,106.28	25,132.85
	Western Union Telegraph Co			30.67
	Forest City Telephone Co			1,040.00

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STATEMENT X—Continued.

Town.	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Fountains	East Carolina Railway	1.00	$ 2,715.94	$ 2,715.94
Four Oaks	Atlantic Coast Line Railroad	.53	29,227.98	15,490.83
	Western Union Telegraph Co			126.37
	American Telephone and Telegraph Co			160.80
Franklin	Tallulah Falls Railway	.14	7,471.24	1,046.00
	Franklin Telephone and Electric Co			1,490.00
Franklinton	Seaboard Air Line Railway	.96	20,106.28	19,302.00
	Western Union Telegraph Co			155.19
	Postal Telegraph Cable Co			445.00
	Home Telephone and Telegraph Co			200.00
	Southern Bell Telephone and Telegraph Co			110.00
Franklinville	Southern Bell Telephone and Telegraph Co			95.00
Fremont	Atlantic Coast Line Railroad	1.30	29,227.98	37,996.38
	Western Union Telegraph Co			232.78
	Fremont Telephone Co			250.00
Garland	Garland-Clinton Telephone Co			150.00
	Atlantic Coast Line Railroad	1.00	29,227.98	29,227.98
	Western Union Telegraph Co			73.90
Garner	American Telephone and Telegraph Co			84.00
	North Carolina Railroad	1.00	46,822.19	46,822.19
	Clayton Telephone Co			65.00
Garysburg	Farmers Mutual Telephone Co			184.00
	Seaboard Air Line Railway	1.00	20,106.28	20,106.28
	Atlantic Coast Line Railroad	.51	29,227.98	14,906.27
Gastonia	Atlanta and Charlotte Air Line Railroad	2.00	32,899.34	65,798.68
	Carolina and Northwestern Railway	1.00	9,248.74	9,248.74
	Postal Telegraph Cable Co			456.00
	Western Union Telegraph Co			1,990.50
	Piedmont Telephone Co			7,000.00
	American Telephone and Telegraph Co			992.00
	Southern Bell Telephone and Telegraph Co			33.00
Gatesville	North State Telephone Co			25.00
Germanton	Atlantic and Yadkin Railroad	.50	9,997.82	4,998.91
Gibson	Atlantic Coast Line Railroad	.37	29,227.98	10,814.36
	Seaboard Air Line Railway	.85	20,106.28	17,090.34
	Southern Bell Telephone and Telegraph Co			1,323.00
	Postal Telegraph Cable Co			50.00

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STATEMENT X—Continued.

Town.	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Gibsonville	North Carolina Railroad	.63	$46,822.19	$ 29,497.99
	Southern Bell Telephone and Telegraph Co			234.00
	American Telephone and Telegraph Co			77.60
Glen Alpine	Southern Railway Co	1.00	29,132.93	29,132.93
	Southern Bell Telephone and Telegraph Co			62.00
Gold Hill	Yadkin Railroad	.28	5,985.37	1,675.90
Godwin	Atlantic Coast Line Railroad	.50	29,227.98	14,614.00
	Western Union Telegraph Co			88.68
	American Telephone and Telegraph Co			156.00
	Carolina Telephone and Telegraph Co			102.50
Goldsboro	North Carolina Railroad	.70	46,822.19	32,775.55
	Atlantic Coast Line Railroad	1.90	29,227.98	55,533.16
	Norfolk and Southern Railway—A. & N. C. Div	.89	12,228.42	10,883.29
	Western Union Telegraph Co			1,047.53
	Southern Bell Telephone and Telegraph Co			14,459.00
Graham	North Carolina Railroad	1.45	46,822.18	67,892.20
	American Telephone and Telegraph Co			87.20
	Southern Bell Telephone and Telegraph Co			2,199.00
	Western Union Telegraph Co			298.21
	Postal Telegraph Cable Co			39.08
Granite Falls	Carolina and Northwestern Railroad	1.00	9,248.74	9,248.74
Granite Quarry	Yadkin Railroad	.79	5,985.37	4,728.50
Greensboro	Southern Railway Co	1.80	29,132.93	52,439.30
	Atlantic and Yadkin Railroad	2.85	9,997.82	28,493.80
	North Carolina Railroad	2.11	46,822.19	98,794.85
	Postal Telegraph Cable Co			525.00
	Western Union Telegraph Co			4,212.67
	American Telephone and Telegraph Co			604.20
	Southern Bell Telephone and Telegraph Co			102,761.00
	North State Telephone Co			200.00
Greenville	Atlantic Coast Line Railroad	.90	29,227.98	26,305.18
	Western Union Telegraph Co			55.42
	Home Telephone and Telegraph Co			6,750.00
	Norfolk and Southern Railway	1.46	9,952.05	14,530.00
	Postal Telegraph Cable Co			59.60
Grifton	Atlantic Coast Line Railroad	.86	29,227.98	25,136.07
	Western Union Telegraph Co			53.95
	Home Telephone and Telegraph Co			100.00

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STATEMENT X—Continued.

Town	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Grimesland	Home Telephone and Telegraph Co		$	$ 200.00
Grover	Atlanta and Charlotte Air Line	.50	32,899.67	16,449.83
	Western Union Telegraph Co			452.27
	American Telephone and Telegraph Co			260.80
	Piedmont Telephone Co			400.00
Guilford College	Southern Bell Telephone and Telegraph Co			195.00
Halifax	Atlantic Coast Line Railroad	.70	29,227.98	20,459.59
	Western Union Telegraph Co			397.95
	Home Telephone and Telegraph Co			200.00
Hamlet	Seaboard Air Line Railway	3.00	20,106.28	60,318.94
	Southern Bell Telephone and Telegraph Co			3,102.00
Hampton	Southern Railway—Carolina Division	.57	5,953.25	3,393.00
Hassell	Atlantic Coast Line Railroad	.31	29,227.98	9,060.68
Haw River	Southern Bell Telephone and Telegraph Co			232.00
Hazlewood	Southern Railway Co	.50	29,132.93	14,566.46
Henderson	Southern Railway Co	.36	29,132.93	10,487.60
	Seaboard Air Line Railway	2.05	20,106.28	41,217.87
	Western Union Telegraph Co			566.81
	Postal Telegraph Cable Co			380.00
	Home Telephone and Telegraph Co			5,000.00
	Southern Bell Telephone and Telegraph Co			440.00
Hendersonville	Southern Railway—Carolina Division	2.91	5,953.25	17,323.95
	Western Union Telegraph Co			335.14
	American Telephone and Telegraph Co			258.00
	Asheville Telephone and Telegraph Co			6,203.00
	Southern Bell Telephone and Telegraph Co			264.00
Henrietta	Caroleen and Henrietta Telephone Co			575.00
Hertford	Norfolk and Southern Railway	.52	9,952.05	5,175.00
	Norfolk and Carolina Telegraph and Telephone Co			1,500.00
Hickory	Southern Railway Co	2.04	29,132.93	59,431.20
	Southern Bell Telephone and Telegraph Co			110.00
	Carolina and Northwestern Railroad	1.61	9,284.74	14,890.40
	Hickory Electric Co			3,500.00
	Western Union Telegraph Co			400.91
Hiddenite	Southern Bell Telephone and Telegraph Co			145.00
Highlands	Southern Railway Co	.98	29,132.93	28,550.27

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STATEMENT X—Continued.

Town.	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
High Point	High Point, Randleman, Asheboro and Southern Railroad	1.38	$10,000.00	$ 13,800.00
	North Carolina Railroad	2.44	46,822.19	114,246.15
	Western Union Telegraph Co			1,640.58
	Postal Telegraph Cable Co			222.50
	North State Telephone Co			16,190.00
	Southern Bell Telephone and Telegraph Co			20,962.00
	Orinoco Telephone Co			60.00
Hildebran	Southern Railway Co	1.00	29,132.93	29,132.93
	Southern Bell Telephone and Telegraph Co			67.00
Hill	Troy Telephone and Electric Co			100.00
Hillsboro	North Carolina Railroad	.13	46,822.19	6,086.75
	North Carolina Telephone Co			25.00
	Western Union Telegraph Co			37.69
	American Telephone and Telegraph Co			96.00
	Southern Bell Telephone and Telegraph Co			168.00
Hobgood	Atlantic Coast Line Railroad	.94	29,227.98	27,474.31
	Western Union Telegraph Co			221.70
Hoffman	Seaboard Air Line Railway	1.08	20,106.28	21,714.78
	Southern Bell Telephone and Telegraph Co			166.00
Holly Springs	Durham and Southern Railroad	1.00	8,215.66	8,215.66
	Cardenas Telephone Co			50.00
Hookerton	East Carolina Railway	.15	2,715.94	407.39
Hope Mills	Atlantic Coast Line Railroad	1.50	29,227.98	43,841.97
	Western Union Telegraph Co			342.90
	American Telephone and Telegraph Co			91.20
	Aberdeen and Rockfish Railroad	.48	4,718.85	2,265.04
Hot Springs	Southern Railway Co	1.08	29,132.93	31,463.60
	Western Union Telegraph Co			118.24
Huntersville	Southern Railway Co	1.00	29,132.93	29,132.93
	Western Union Telegraph Co			33.25
	Southern Bell Telephone and Telegraph Co			166.00
Jackson	Northampton and Hertford Railroad	.50	3,333.33	1,666.66
	Home Telephone and Telegraph Co			500.00
Jacksonville	Atlantic Coast Line Railroad	.64	29,227.98	18,705.91
	Western Union Telegraph Co			26.23
	Onslow Telephone Co			1,500.00

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STATEMENT X—Continued.

Town.	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Jamesville	Atlantic Coast Line Railroad	.57	$29,227.98	$ 16,659.95
	Western Union Telegraph Co			47.67
Jerome	Atlantic Coast Line Railroad	.50	29,227.98	14,613.99
Jonesboro	Atlantic Coast Line Railroad	1.00	29,227.98	29,227.98
	Atlantic and Western Railway	.81	2,000.00	1,620.00
	Western Union Telegraph Co			108.63
Kelford	Atlantic Coast Line Railroad	.56	29,227.98	16,367.67
	Seaboard Air Line Railway	.40	20,106.28	8,042.51
	Western Union Telegraph Co			166.28
Kenansville	Duplin Telephone Co			35.00
Kenly	Atlantic Coast Line Railroad	.67	29,227.98	19,582.09
	Western Union Telegraph Co			147.43
	American Telephone and Telegraph Co			151.60
	Carolina Telephone and Telegraph Co			300.00
Kernersville	Southern Railway Co	1.29	29,132.93	37,581.50
	Western Union Telegraph Co			167.01
	Kernersville Telephone Co			900.00
	Southern Bell Telephone and Telegraph Co			77.00
	Good Will Telephone Co			50.00
Kings Mountain	Atlanta and Charlotte Air Line Railroad	1.53	32,899.67	50,336.50
	Western Union Telegraph Co			1,174.27
	Piedmont Telephone Co			2,500.00
	American Telephone and Telegraph Co			422.40
Kittrell	Seaboard Air Line Railway	.30	20,106.28	6,031.89
	Western Union Telegraph Co			111.22
	Home Telephone and Telegraph Co			200.00
	Southern Bell Telephone and Telegraph Co			770.00
Keyser	Seaboard Air Line Railway	1.00	20,106.28	20,106.28
	Western Union Telegraph Co			265.30
	Southern Bell Telephone and Telegraph Co			77.00
Kinston	Atlantic Coast Line Railroad	.36	29,227.98	10,522.09
	Norfolk and Southern Railway—A. & N. C. Div.	1.06	12,228.42	12,962.15
	Western Union Telegraph Co			286.73
	Carolina Telephone and Telegraph Co			5,043.28
	Home Telephone and Telegraph Co			100.00
LaGrange	Norfolk and Southern Railway—A. & N. C. Div.	.86	12,228.42	10,516.44
	Western Union Telegraph Co			53.95
	Carolina Telephone and Telegraph Co			1,100.00

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STATEMENT X—Continued.

Town	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Lasker	North State Telephone Co.		$	$ 35.00
Lattimore	Southern Railway—Carolina Division	1.00	5,953.25	5,953.25
	Seaboard Air Line Railway	1.00	20,106.28	20,106.28
	Lattimore Telephone Co.			155.00
Lawndale	Lawndale Railroad Co.	.50	2,759.38	1,379.69
Laurinburg	Seaboard Air Line Railway	1.25	20,106.28	25,132.85
	Western Union Telegraph Co.			221.70
	Southern Bell Telephone and Telegraph Co.			5,479.00
Leaksville	Danville and Western Railway	.34		1,700.00
	International Telephone Co.			650.00
	Southern Bell Telephone and Telegraph Co.			122.00
Lenoir	Caldwell and Northern Railroad	.58	4,088.94	2,371.58
	Carolina and Northwestern Railway	.60	9,248.74	5,549.25
	Western Union Telegraph Co.			21.06
	Lenoir Electric Co.			2,533.00
Leicester	American Telephone and Telegraph Co.			212.00
	Leicester Telephone Co.			400.00
Lexington	North Carolina Railroad	1.85	46,822.19	86,621.05
	Western Union Telegraph Co.			729.39
	Postal Telegraph Cable Co.			135.00
	American Telephone and Telegraph Co.			422.40
	Lexington Telephone Co.			4,094.00
	Southern Bell Telephone and Telegraph Co.			100.00
Liberty	Atlantic and Yadkin Railroad	1.43	9,997.82	14,296.90
	Western Union Telegraph Co.			86.46
	Liberty Telephone Co.			965.00
Lilesville	Seaboard Air Line Railway	1.00	20,106.28	20,106.28
	Western Union Telegraph Co.			295.60
	Wadesboro Telephone Co.			500.00
	Southern Bell Telephone and Telegraph Co.			166.00
Lillington	Benson Telephone Co.			40.00
Lincolnton	Seaboard Air Line Railway	1.80	20,106.28	36,191.30
	Carolina and Northwestern Railway	2.12	9,248.74	19,607.25
	Piedmont Telephone Co.		3,500.00	3,500.00
	Western Union Telegraph Co.			105.31
Louisburg	Seaboard Air Line Railway	.55	20,106.28	11,058.46
	Home Telephone and Telegraph Co.			2,250.00

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STATEMENT X—Continued.

Town.	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Littleton	Seaboard Air Line Railway	1.50	$20,106.28	$ 30,159.42
	Western Union Telegraph Co			345.85
	Postal Telegraph Cable Co			200.00
	Home Telephone and Telegraph Co			500.00
Long View	Southern Railway	.46	29,132.93	13,401.15
Lowell	Atlanta and Charlotte Air Line	.96	32,899.67	31,583.70
	Western Union Telegraph Co			775.95
Lucama	Atlantic Coast Line Railroad	.53	29,227.98	15,490.85
	Western Union Telegraph Co			188.81
	American Telephone and Telegraph Co			204.40
	Carolina Telephone and Telegraph Co			102.50
Lumberton	Seaboard Air Line Railway	1.00	20,106.28	20,106.28
	Lumberton Telephone Co			2,000.00
	Western Union Telegraph Co			63.18
	Virginia and Carolina Southern	.50	3,000.00	1,500.00
	Raleigh and Charleston Railroad	.47	4,816.95	2,263.96
Lumber Bridge	Atlantic Coast Line Railroad	1.00	29,227.98	29,227.98
	American Telephone and Telegraph Co			242.40
Macon	Seaboard Air Line Railway	.85	20,106.28	17,090.34
	Western Union Telegraph Co			257.17
Maccelesfield	East Carolina Railway	.50	2,715.94	1,357.97
Madison	Atlantic and Yadkin Railroad	.56	9,997.82	5,598.80
	Norfolk and Western Railway	2.79	17,412.91	48,582.02
	Western Union Telegraph Co			116.02
Magnolia	Atlantic Coast Line Railroad	1.00	29,227.98	29,227.98
	Western Union Telegraph Co			369.50
	Southern Bell Telephone and Telegraph Co			89.00
	Rose Hill Telephone Co			100.00
Maiden	Carolina and Northwestern Railroad	1.00	9,248.74	9,248.74
	Western Union Telegraph Co			36.95
Manly	Seaboard Air Line Railway	1.00	20,106.28	20,106.28
	Southern Bell Telephone and Telegraph Co			78.00
	Western Union Telegraph Co			295.60
Margarettsville	Seaboard Air Line Railway	1.00	20,106.28	20,106.28
Marion	Southern Railway Co	1.52	29,132.93	44,282.10
	Southern Railway—Carolina Division	.60	5,953.25	3,571.95
	Western Union Telegraph Co			162.58

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STATEMENT X—Continued.

Town.	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Marshall	Southern Railway Co	1.03	$29,132.93	$ 30,006.95
	Western Union Telegraph Co.			158.15
Marshville	Seaboard Air Line	1.00	20,106.28	20,106.28
	Southern Bell Telephone and Telegraph Co			177.00
Matthews	Seaboard Air Line Railway	1.50	20,106.28	30,159.42
	Western Union Telegraph Co			252.65
	Southern Bell Telephone and Telegraph Co			210.00
Maysville	Atlantic Coast Line Railroad	.93	29,227.98	27,182.02
	Home Telephone and Telegraph Co			100.00
Maxton	Atlantic Coast Line Railroad	1.02	29,227.98	29,812.55
	Seaboard Air Line Railway	1.28	20,106.28	25,736.04
	Western Union Telegraph Co			234.26
	American Telephone and Telegraph Co			321.00
	Carolina Telephone and Telegraph Co			1,210.00
Mayodan	Norfolk and Western Railway	1.10	17,412.91	19,154.20
McFarland	Atlantic Coast Line Railroad	1.00	29,227.98	29,227.98
	Western Union Telegraph Co			70.94
Mebane	North Carolina Railroad	1.00	46,822.19	46,822.19
	American Telephone and Telegraph Co			72.00
	Western Union Telegraph Co			134.86
	Southern Bell Telephone and Telegraph Co			144.00
	Mebane-Ridgeville Telephone Co			115.00
Merry Oaks	Seaboard Air Line Railway	.74	20,106.28	14,878.65
	Cape Fear Telephone Co			70.00
Micro	Atlantic Coast Line Railroad	.50	29,227.98	14,613.99
	American Telephone and Telegraph Co			140.00
Middleburg	Seaboard Air Line Railway	1.00	20,106.28	20,106.28
	Home Telephone and Telegraph Co			200.00
Milton	Western Union Telegraph Co			9.61
Mineral Springs	Seaboard Air Line Railway	.50	20,106.28	10,053.14
Mocksville	North Carolina Midland Railroad	1.78	16,440.24	29,263.65
	Western Union Telegraph Co			18.47
	Mocksville Telephone Co			600.00
Moncure	Southern Bell Telephone and Telegraph Co			948.00
Monroe	Seaboard Air Line Railway	2.40	20,106.28	48,255.07
	Western Union Telegraph Co			334.77
	Monroe Telephone Exchange			5,000.00
	Southern Bell Telephone and Telegraph Co			232.00

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STATEMENT X—Continued.

Town	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Mooresboro	Southern Railway—Carolina Division	1.00	$ 5,953.25	$ 5,953.25
Mooresville	Southern Railway Co	2.02	29,132.93	58,848.52
	Western Union Telegraph Co.			62.81
	Mooresville Telephone Co			4,300.00
	Southern Bell Telephone and Telegraph Co			144.00
	North Carolina Midland Railroad	.20	16,440.24	3,288.05
Morven	Atlantic Coast Line Railroad	1.00	29,227.98	29,227.98
	Western Union Telegraph Co			36.95
Mortimer	Caldwell and Northern Railroad	2.00	4,088.94	8,177.88
Mt. Airy	Atlantic and Yadkin Railroad	2.01	9,997.82	20,095.60
	Western Union Telegraph Co			117.13
	Southern Bell Telephone and Telegraph Co			110.00
	Mt. Airy Telephone Co			5,880.00
Mt. Gilead	Mt. Gilead Telephone Co			1,000.00
Mt. Holly	Seaboard Air Line Railway	1.30	20,106.28	26,138.16
	Piedmont Telephone Co			500.00
	Western Union Telegraph Co			36.95
Mt. Olive	Atlantic Coast Line Railroad	.90	29,227.98	26,305.18
	Western Union Telegraph Co			195.83
	Southern Bell Telephone and Telegraph Co			4,248.00
Mt. Pleasant	Concord Telephone Co			135.00
Murphy	Southern Railway Co	.83	29,132.93	24,180.35
	Louisville and Nashville Railroad	1.24	6,000.00	7,469.50
	Western Union Telegraph Co			30.67
	Cherokee Telephone Co			500.00
Murfreesboro	North State Telephone Co			850.00
Nashville	Atlantic Coast Line Railroad	.67	29,227.98	19,582.75
	Western Union Telegraph Co			24.76
	Home Telephone and Telegraph Co			100.00
New Bern	Atlantic Coast Line Railroad	1.20	29,227.98	35,073.60
	Postal Telegraph Cable Co			59.50
	Norfolk and Southern Railway—A. & N. C. Div.	1.17	12,228.42	14,307.25
	Western Union Telegraph Co			334.77
	Home Telephone and Telegraph Co			6,000.00
	Norfolk and Southern Railway	.54	9,952.05	5,374.10
New Hill	Southern Bell Telephone and Telegraph Co			782.00
	Seaboard Air Line Railway	1.50	20,106.28	30,159.42

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STATEMENT X—Continued.

Town.	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
New London	Yadkin Railroad Co	1.65	$ 5,985.37	$ 9,875.90
	Western Union Telegraph Co			24.76
Newport	Norfolk and Southern Railway -A. & N. C. Div.	1.02	12,228.42	12,473.00
	Western Union Telegraph Co			51.73
	Home Telephone and Telegraph Co			100.00
Newton	Southern Railway Co	.47	29,132.93	13,692.50
	Carolina and Northwestern Railway	2.10	9,248.74	19,422.30
	Western Union Telegraph Co			211.35
	Piedmont Telephone Co			2,000.00
	Southern Bell Telephone and Telegraph Co			264.00
North Wilkesboro	Southern Railway Co	1.49	29,132.93	43,408.10
	Western Union Telegraph Co			36.95
Norwood	Yadkin Railroad	.35	5,985.37	2,094.88
	Norwood Electric and Water Co			1,663.00
Oakley	Atlantic Coast Line Railroad	.45	29,227.98	13,152.60
Oak City	Atlantic Coast Line Railroad	1.00	29,227.98	29,227.98
Old Fort	Southern Railway Co	.76	29,132.93	22,141.03
	Western Union Telegraph Co			103.46
Ore Hill	Atlantic and Yadkin Railroad	1.82	9,997.82	18,196.00
	Matthews Telephone Co			200.00
Oriental	Norfolk and Southern Railway	.51	9,952.05	5,075.50
	Western Union Telegraph Co			18.85
Orrum	Atlantic Coast Line Railroad	1.00	29,227.98	29,227.98
Oxford	Southern Railway Co	.70	29,132.93	20,393.06
	Oxford Coast Line Railroad	.57	6,552.10	3,734.70
	Western Union Telegraph Co.			146.32
	Home Telephone and Telegraph Co			3,500.00
Pactolus	Atlantic Coast Line Railroad	.45	29,227.98	13,152.60
Parkton	Atlantic Coast Line Railroad	.79	29,227.98	23,090.11
Parmele	Atlantic Coast Line Railroad	2.36	29,227.98	68,978.05
	Western Union Telegraph Co			95.33
Pantego	Norfolk and Southern Railway	.50	9,952.05	4,976.02
Peachland	Southern Bell Telephone and Telegraph Co			166.00
	Seaboard Air Line Railway	1.00	20,106.28	20,106.28
Pelham	Southern Bell Telephone and Telegraph Co			23.00
Pembroke	Atlantic Coast Line Railroad	1.00	29,227.98	29,227.98
	Seaboard Air Line Railway	1.00	20,106.28	20,106.28

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STATEMENT X—Continued.

Town.	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Pikeville	Atlantic Coast Line Railroad	.65	$29,227.98	$ 18,998.20
	Western Union Telegraph Co			306.69
Pilot Mountain	Atlantic and Yadkin Railroad	1.48	9,997.82	14,796.80
	Western Union Telegraph Co			33.25
	Southern Bell Telephone and Telegraph Co			110.00
Pinehurst	Southern Bell Telephone and Telegraph Co			168.00
Pine Level	North Carolina Railroad	1.00	46,822.19	46,822.19
	Western Union Telegraph Co			166.28
	Southern Bell Telephone and Telegraph Co			101.00
Pinetops	East Carolina Railway	.45	2,715.94	1,222.17
Pinetown	Norfolk and Southern Railway	1.00	9,952.05	9,952.05
Pineville	Southern Railway Co	1.00	29,132.93	29,132.93
	Southern Bell Telephone and Telegraph Co			213.00
	Western Union Telegraph Co			788.14
Pittsboro	Seaboard Air Line Railway	.33	20,106.28	6,635.07
	Pittsboro Telephone Co			250.00
Plymouth	Atlantic Coast Line Railroad	.30	29,227.98	8,768.40
	Norfolk and Southern Railway	.77	9,952.05	7,663.00
	Western Union Telegraph Co			29.93
	Tyrrell County Telephone Co			650.00
Polkton	Seaboard Air Line Railway	.50	20,106.28	10,053.14
	Western Union Telegraph Co			295.60
	Southern Bell Telephone and Telegraph Co			166.00
Pollocksville	Atlantic Coast Line Railroad	.49	29,227.98	14,321.72
	Western Union Telegraph Co			14.47
	Home Telephone and Telegraph Co			100.00
Princeton	North Carolina Railroad	.40	46,822.19	18,728.85
	Southern Bell Telephone and Telegraph Co			89.00
	Western Union Telegraph Co			125.00
Princeville	Atlantic Coast Line Railroad	.45	29,227.98	13,152.60
Raleigh	North Carolina Railroad	1.48	46,822.19	69,296.84
	Seaboard Air Line Railway	.99	20,106.28	19,905.22
	Western Union Telegraph Co			1,332.32
	Postal Telegraph Cable Co			722.50
	Raleigh Telephone Co			7,500.00
	American Telephone and Telegraph Co			134.80
	Capital City Telephone Co			55,784.00
	Norfolk and Southern Railway	.85	9,952.05	8,459.20

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STATEMENT X—Continued.

Town	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Raeford	Aberdeen and Rockfish Railroad	1.00	$ 4,718.85	$ 4,718.85
Ramseur	Southern Bell Telephone and Telegraph Co			95.00
	Atlantic and Yadkin Railroad	.75	9,997.82	7,498.37
	Western Union Telegraph Co			51.73
	Riverside Telephone Co			1,000.00
Randleman	High Point, Randleman, Asheboro and Southern Railroad	.77	10,000.00	7,700.00
	Western Union Telegraph Co			14.78
	Randleman Telephone Co			2,289.00
Red Springs	Atlantic Coast Line Railroad	1.00	29,227.98	29,227.98
	Red Springs and Bowmore Railroad	.50	1,435.42	717.71
	Western Union Telegraph Co			110.85
	American Telephone and Telegraph Co			393.60
	Carolina Telephone and Telegraph Co			1,615.00
Reidsville	Southern Railway Co	1.72	29,132.93	50,108.65
	Western Union Telegraph Co			1,462.85
	Postal Telegraph Cable Co			150.00
	American Telephone and Telegraph Co			712.00
	Southern Bell Telephone and Telegraph Co			6,664.00
Richlands	Dover and South Bound Railroad	.25	2,000.00	500.00
Rich Square	North State Telephone Co			700.00
Rennert	Atlantic Coast Line Railroad	2.00	29,227.98	58,455.96
Roanoke Rapids	Home Telephone and Telegraph Co			125.00
Robersonville	Atlantic Coast Line Railroad	1.10	29,227.98	32,150.80
	Western Union Telegraph Co			22.17
Rockingham	Seaboard Air Line Railway	.50	20,106.28	10,053.14
	Southern Bell Telephone and Telegraph Co			7,302.00
	Western Union Telegraph Co			315.55
Rocky Point	Atlantic Coast Line Railroad	.50	29,227.98	14,613.99
	Southern Bell Telephone and Telegraph Co			56.00
Rocky Mount	Atlantic Coast Line Railroad	4.45	29,227.98	130,064.51
	Western Union Telegraph Co			1,323.55
	American Telephone and Telegraph Co			610.40
	Home Telephone and Telegraph Co			5,200.00
Roper	Norfolk and Southern Railway	1.20	9,952.05	11,942.45
Roseboro	Atlantic Coast Line Railroad	.50	29,227.97	14,713.99
	Roseboro and Fayetteville Telephone Co			160.00
	Western Union Telegraph Co			27.34
	Sampson Telephone Co			20.00

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STATEMENT X—Continued.

Town.	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Rose Hill	Atlantic Coast Line Railroad	1.00	$29,227.98	$ 29,227.98
	Western Union Telegraph Co			443.40
	Rose Hill Telephone Co			475.00
	Southern Bell Telephone and Telegraph Co			89.00
Rosman	Southern Railway—Carolina Division	.65	5,953.25	3,869.61
Rowland	Atlantic Coast Line Railroad	1.00	29,227.98	29,227.98
	Lumberton Telephone Co			400.00
	Western Union Telegraph Co			151.50
Roxboro	Morris Telephone Co			2,728.00
	Norfolk and Western Railway	.98	17,412.91	17,064.65
	Western Union Telegraph Co			73.90
Roxobel	North State Telephone Co			35.00
Ruffin	Southern Railway Co	1.00	29,132.93	29,132.93
Rutherfordton	Green River Telephone Co			25.00
	Southern Railway—Carolina Division			6,667.64
	Rutherford Telephone Co			1,750.00
	Seaboard Air Line Railway	.43	20,106.28	8,645.70
St. Pauls	Virginia and Carolina Southern Railroad	.40	3,000.00	1,200.00
Salem	Southern Railway Co	1.12	29,132.95	32,628.90
	Southern Bell Telephone and Telegraph Co			8,724.00
	Western Union Telegraph Co			63.18
Salemburg	Roseboro and Fayetteville Telephone Co			30.00
	Sampson Telephone Co			170.00
Salisbury	Southern Railway Co	1.35	29,132.93	39,329.45
	North Carolina Railroad	1.40	46,822.19	65,551.10
	Yadkin Railroad	.52	5,985.37	3,112.40
	Western Union Telegraph Co			2,069.20
	Postal Telegraph Cable Co			295.00
	American Telephone and Telegraph Co			787.60
	Southern Bell Telephone and Telegraph Co			21,730.00
Saluda	Southern Railway—Carolina Division	1.00	5,953.25	5,953.25
	Western Union Telegraph Co			184.75
	American Telephone and Telegraph Co			154.80
	Polk County Telephone Co			350.00
	Southern Bell Telephone and Telegraph Co			150.00
Sanford	Atlantic and Yadkin Railroad	.56	9,997.82	5,598.80
	Atlantic Coast Line Railroad	.60	29,227.98	17,536.79

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STATEMENT X—Continued.

Town.	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Sanford (Cont.)	Seaboard Air Line Railway	1.25	$20,106.28	$ 25,132.85
	Western Union Telegraph Co			849.85
	Atlantic and Western Railway	.75	2,000.00	1,500.00
	Southern Bell Telephone and Telegraph Co			215.00
Scotland Neck	Atlantic Coast Line Railroad	1.00	29,227.98	29,227.98
	Western Union Telegraph Co			36.95
	Carolina Telephone and Telegraph Co			1,815.00
Seaboard	Seaboard Air Line Railway	1.00	20,106.28	20,106.28
	Western Union Telegraph Co			147.80
Selma	North Carolina Railroad	1.00	46,822.19	46,822.19
	Atlantic Coast Line Railroad	.95	29,227.98	27,766.60
	Western Union Telegraph Co			495.87
	American Telephone and Telegraph Co			520.0
	Southern Bell Telephone and Telegraph Co			3,062.00
Sharpsburg	Atlantic Coast Line Railroad	1.00	29,227.98	29,227.98
	American Telephone and Telegraph Co			299.60
Shelby	Southern Railway—Carolina Division	1.40	5,953.25	8,334.51
	Seaboard Air Line Railway	1.10	20,106.28	22,116.91
	Piedmont Telephone Co			4,500.00
	Western Union Telegraph Co			194.73
Siler City	Atlantic and Yadkin Railroad	1.06	9,997.82	10,597.70
	Western Union Telegraph Co			73.90
	Matthews Telephone Co			1,200.00
Skyland	American Telephone and Telegraph Co			94.80
Smithfield	Atlantic Coast Line Railroad	.65	29,227.98	18,998.20
	Western Union Telegraph Co			44.34
	American Telephone and Telegraph Co			402.00
	Carolina Telephone and Telegraph Co			2,541.00
Snow Hill	Southern Investment Co			280.00
Southern Pines	Seaboard Air Line Railway	1.46	20,106.28	29,355.17
	Western Union Telegraph Co			345.85
South Biltmore	Asheville Telephone and Telegraph Co			764.00
Southport	Wilmington-Southport Telephone and Telegraph Co			160.00
Speed	Atlantic Coast Line Railroad	.64	29,227.98	18,705.95
Spencer	Southern Bell Telephone and Telegraph Co			3,932.00
Spray	International Telephone Co			855.00

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STATEMENT X—Continued.

Town	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Spring Hope	Atlantic Coast Line Railroad	.67	$29,227.98	$ 19,582.75
	Western Union Telegraph Co			22.17
	Home Telephone and Telegraph Co			100.00
Star	Aberdeen and Asheboro Railroad	1.00	3,475.61	3,475.61
	Durham and Charlotte Railroad	1.00	2,929.20	2,929.20
Stanly Creek	Seaboard Air Line Railway	.50	20,106.28	10,053.14
	Western Union Telegraph Co			30.67
Staley	Atlantic and Yadkin Railroad	.87	9,997.82	8,698.10
Statesville	Southern Railway Co	1.75	29,132.93	50,982.65
	Western Union Telegraph Co			318.51
	Southern Bell Telephone and Telegraph Co			20,554.00
	Iredell Telephone Co			7,940.00
Stokesdale	Good Will Telephone Co			75.00
	Atlantic and Yadkin Railroad	2.70	9,997.82	26,994.10
Stoneville	Norfolk and Western Railway	1.03	17,412.91	17,935.00
	Western Union Telegraph Co			64.29
Stokes	Atlantic Coast Line Railroad	.64	29,227.98	18,705.95
Stovall	Home Telephone and Telegraph Co			100.00
	Southern Railway Co	1.14	29,227.98	33,211.50
	Western Union Telegraph Co			66.51
Swansboro	Onslow Telephone Co			700.00
Sylva	Southern Railway Co	1.73	29,132.93	50,399.97
	Western Union Telegraph Co			24.75
	Waynesville Telephone Co			250.00
Tabors	Atlantic Coast Line Railroad	1.02	29,227.98	29,812.55
Tarboro	Atlantic Coast Line Railroad	2.67	29,227.98	78,038.70
	East Carolina Railway	.50	2,715.94	1,357.97
	Western Union Telegraph Co			668.43
	Carolina Telephone and Telegraph Co			5,167.00
Teacheys	Atlantic Coast Line Railroad	.91	29,227.98	26,597.46
	Southern Bell Telephone and Telegraph Co			89.00
Thomasville	North Carolina Railroad	2.00	46,822.19	93,644.38
	Western Union Telegraph Co			1,350.15
	Postal Telegraph Cable Co			116.25
	Southern Bell Telephone and Telegraph Co			222.00
	Thomasville Telephone Co			1,520.00
	Piedmont Railway	.50	2,743.90	1,371.95

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STATEMENT X—Continued.

Town.	Name of Road or Other Company.	Mileage.	Valuation per Mile	Total Assessed Value.
Taylorsville	Southern Railway Co	.47	$29,132.93	$ 13,692.50
	Western Union Telegraph Co			13.67
	Southern Bell Telephone and Telegraph Co			1,293.00
	Peoples Telephone Co			1,646.00
Trinity	High Point, Randleman, Asheboro and Southern Railroad	.76	10,000.00	7,600.00
	Western Union Telegraph Co			29.56
	North State Telephone Co			70.00
Troutman	Southern Railway Co	1.00	29,132.93	29,132.93
	Southern Bell Telephone and Telegraph Co			144.00
Troy	Aberdeen and Asheboro Railroad	.81	3,475.61	2,815.24
	Troy Telephone and Electric Light Co			600.00
	Durham and Charlotte Railroad	.50	2,929.20	1,464.60
Tryon	Western Union Telegraph Co			166.28
	American Telephone and Telegraph Co			103.20
	Polk County Telephone Co			600.00
	Southern Railway—Carolina Division	1.50	5,953.25	8,929.87
	Southern Bell Telephone and Telegraph Co			150.00
Union City	Atlantic Coast Line Railroad	1.05	29,227.98	30,689.38
	North State Telephone Co			50.00
Vanceboro	Southern Investment Co			350.00
Vandemere	Washington and Vandemere Railroad	.60	2,181.25	1,308.75
Vaughan	Seaboard Air Line Railway	.57	20,106.28	11,460.58
	Western Union Telegraph Co			225.02
	Home Telephone and Telegraph Co			150.00
Waco	Seaboard Air Line Railway	1.00	20,106.28	20,106.28
Wadesboro	Atlantic Coast Line Railroad	.38	29,227.98	11,106.65
	Wadesboro Telephone Co			3,500.00
	Norwood Electric and Water Co			100.00
	Southern Bell Telephone and Telegraph Co			110.00
	Seaboard Air Line Railway	1.00	20,106.28	20,106.28
	Western Union Telegraph Co			591.20
Wadeville	Troy Telephone and Electric Co			20.00
Wake Forest	Seaboard Air Line Railway	1.00	20,106.28	20,106.28
	Western Union Telegraph Co			250.52
	Postal Telegraph Cable Co			180.00
	Home Telephone and Telegraph Co			100.00
	Southern Bell Telephone and Telegraph Co			408.00

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STATEMENT X—Continued.

Town.	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Wallace	Wallace Telephone Co		$	$ 550.00
	Atlantic Coast Line Railroad	1.00	29,227.98	29.227.98
	Western Union Telegraph Co			247.56
	Southern Bell Telephone and Telegraph Co			89.00
Warrenton	Western Union Telegraph Co			64.30
	Postal Telegraph Cable Co			245.00
	Home Telephone and Telegraph Co			1.500.00
Warsaw	Atlantic Coast Line Railroad	1.46	29,227.98	42,672.88
	Western Union Telegraph Co			524.69
	Duplin Telephone Co			211.00
	Soutnern Bell Telephone and Telegraph Co			89.00
Washington	Postal Telegraph Cable Co			71.50
	Atlantic Coast Line Railroad	.97	29,227.98	28,351.15
	Norfolk and Southern Railway	.68	9,952.05	6,767.40
	Western Union Telegraph Co			110.85
	Carolina Telephone and Telegraph Co			6,050.00
	Washington and Vandemere Railroad	.20	2,181.25	436.25
Watha	Atlantic Coast Line Railroad	1.00	29,227.98	29,227.98
Waxhaw	Western Union Telegraph Co			32.14
	Seaboard Air Line Railway	.31	20,106.28	6,232.95
Waynesville	Southern Railway Co	1.04	29,132.93	30,298.25
	Western Union Telegraph Co.			34.36
	Asheville Telephone and Telegraph Co			122.00
	Waynesville Telephone Co			3,200.00
Weldon	Atlantic Coast Line Railroad	1.20	29,227.98	35,073.60
	Seaboard Air Line Railway	.72	20,106.28	14,476.52
	Western Union Telegraph Co			794.43
	American Telephone and Telegraph Co			266.40
	Home Telephone and Telegraph Co			1,200.00
West Hickory	Southern Railway Co	.50	29,132.93	14,566.46
	Carolina and Northwestern Railway	.50	9,248.00	4,624.00
Wendell	Norfolk and Southern Railway	1.00	9,952.05	9,952.05
Whitakers	Atlantic Coast Line Railroad	1.00	29,227.98	29,227.98
	Western Union Telegraph Co			647.36
	American Telephone and Telegraph Co			292.00
Whiteville	Atlantic Coast Line Railroad	1.06	29,227.98	30,981.66
	Southern Bell Telephone and Telegraph Co			220.00
	Western Union Telegraph Co			243.92

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STATEMENT X—Continued.

Town	Name of Road or Other Company.	Mileage.	Valuation per Mile.	Total Assessed Value.
Whittier	Southern Railway Co	1.00	$29,132.93	$ 29,132.93
Williamston	Atlantic Coast Line Railroad	1.18	29,227.98	34,489.02
	Western Union Telegraph Co			34.00
	Williamston Telephone Co			900.00
Wilmington	Atlantic Coast Line Railroad	4.44	29,227.98	129,772.23
	Seaboard Air Line Railway	1.00	20,106.28	20,106.28
	Western Union Telegraph Co			1,857.85
	Postal Telegraph Cable Co			225.00
	Southern Bell Telephone and Telegraph Co			91,754.00
Wilson's Mills	Southern Bell Telephone and Telegraph Co			121.00
Windsor	Wellington and Powellsville Railroad	1.50	2,454.54	3,681.81
	Chowan and Roanoke Telephone Co			1,000.00
Winfall	Norfolk and Southern Railway	.50	9,952.05	4,976.03
	Western Union Telegraph Co			14.48
Wingate	Seaboard Air Line Railway	1.00	20,106.28	20,106.28
	Southern Bell Telephone and Telegraph Co			231.00
	Western Union Telegraph Co			591.20
Wilson	Atlantic Coast Line Railroad	.81	29,227.98	23,674.66
	Western Union Telegraph Co			710.55
	American Telephone and Telegraph Co			468.00
	Carolina Telephone and Telegraph Co			9,572.00
	Norfolk and Southern Railway	1.35	9,952.05	13,435.25
	Postal Telegraph Cable Co			59.50
Winston	Southern Railway Co	2.20	29,132.93	64,092.45
	North Carolina Midland Railroad	1.48	16,440.24	24,331.55
	Norfolk and Western Railway	2.00	17,412.91	34,825.82
	Western Union Telegraph Co			345.48
	Postal Telegraph Cable Co			76.25
	Southern Bell Telephone and Telegraph Co			49,526.00
	North State Telephone Co			50.00
Winterville	Atlantic Coast Line Railroad	.34	29,227.98	9,937.51
Winton	North State Telephone Co			550.00
Woodland	North State Telephone Co			150.00
Worthville	Southern Bell Telephone and Telegraph Co			67.00
Wrightsville	Southern Bell Telephone and Telegraph Co			616.00
Youngsville	Southern Bell Telephone and Telegraph Co			67.00
	Seaboard Air Line Railway	.50	20,106.28	10,053.14
	Home Telephone and Telegraph Co			100.00
Zebulon	Norfolk and Southern Railway	.68	9,952.05	6,767.40

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STATEMENT—Showing Valuation and Assessment of Bank Stock for the Year 1909.

Location.	Name of Bank.	Capital Stock.	Number of Shares.	Par Value.	Total Assessed Value Each Share.	Total Assessed Value.	Assessed Value Real and Personal.	Assessed Value less Real and Personal.	Value Per Share Net.
State Banks.									
Aberdeen	Bank of Aberdeen	$15,000.00	300	$ 50.00	$ 60.00	$18,000.00	$ 4,000.00	$14,000.00	$ 46 66
Ahoskie	Bank of Ahoskie	12,500.00	250	50.00	60.00	15,000.00	2,100.00	12,900.00	51.60
Albemarle	Stanly County Loan and Trust Co	25,000.00	250	100.00	108.00	27,000.00	8,350.00	18,650.00	74.60
Andrews	Merchants and Manufacturers Bank	10,000.00	100	100.00	130.00	13,000.00	1,500.00	11,500.00	115.00
Apex	Merchants and Farmers Bank	5,000.00	100	50.00	75.00	7,500.00	1,500.00	6,000.00	60.00
Asheboro	Bank of Randolph	21,400.00	428	50.00	115.00	49,220.00	3,300.00	45,920.00	107.29
Asheville	Battery Park Bank	100,000.00	1,000	100.00	190.00	190,000.00	19,075.00	170,925.00	170.92
	Citizens Bank	50,000.00	500	100.00	110.00	55,000.00	.....	55,000.00	110.00
Aulander	Bank of Aulander	8,000.00	160	50.00	60.00	9,600.00	1,000.00	8,600.00	53.75
Aurora	Bank of Aurora	10,000.00	100	100.00	100.00	10,000.00	1,550.00	8,450.00	84.50
Ayden	Bank of Ayden	25,000.00	500	50.00	71.00	35,500.00	300.00	35,200.00	70.40
Bakersville	Mitchell County Bank	16,200.00	162	100.00	100.00	16,200.00	7,990.00	8,210.00	50.68
Bayboro	Bank of Pamlico	10,000.00	100	100.00	100.00	10,000.00	200.00	9,800.00	98.00
Beaufort	Bank of Beaufort	10,000.00	400	25.00	42.00	16,800.00	670.00	16,130.00	40.33
	Beaufort Banking and Trust Co	15,000.00	300	50.00	50.00	15,000.00	4,000.00	11,000.00	36.67
Belhaven	Bank of Belhaven	25,000.00	250	100.00	150.00	37,500.00	4,500.00	33,000.00	132.00
Belmont	Bank of Belmont	10,000.00	100	100.00	100.00	10,000.00	600.00	9,400.00	94.00
Benson	Farmers Commercial Bank	5,400.00	54	100.00	100.00	5,400.00	500.00	4,900.00	90.74
Bessemer City	Bessemer City Bank	5,000.00	50	100.00	100.00	5,000.00	.....	5,000.00	100.00

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Bethel	Bethel Banking and Trust Co	6,000.00	60	100.00	175.00	10,500.00	1,276.00	9,224.00	153.73
Black Mountain	Commonwealth Bank	10,000.00	100	100.00	100.00	10,000.00	7,920.00	2,080.00	20.80
Bladenboro	Bank of Bladenboro	10,000.00	100	100.00	150.00	15,000.00	3,000.00	12,000.00	120.00
Blowing Rock	Bank of Blowing Rock	8,200.00	164	50.00	50.00	8,200.00	.....	8,200,00	50.00
Boone	Wautauga County Bank	10,000.00	100	100.00	108.00	10,800.00	.....	10,800.00	108.00
Brevard	Brevard Banking Co	50,000.00	500	100.00	132.00	66,000.00	4,650.00	61,350.00	122.70
Bryson City	Bryson City Bank	12,500.00	125	100.00	100.00	12,500.00	1,500.00	11,000.00	88.00
Burgaw	Bank of Pender	12,500.00	125	100.00	122.00	15,250.00	4,000.00	11,250.00	90.00
Burlington	Alamance Loan and Trust Co	60,000.00	600	100.00	105.00	63,000.00	750.00	62,250.00	103.75
	Piedmont Bank	10,000.00	200	50.00	50.00	10,000.00	400.00	9,600.00	48.00
Burnsville	Bank of Yancey	18,000.00	180	100.00	120.00	21,600.00	800.00	20,800.00	115.55
	Citizens Bank	10,000.00	100	100.00	100.00	10,000.00	1,200.00	8,800.00	88.00
Canton	Bank of Canton	14,815.00	148	100.00	100.00	14,815.00	.....	14,815.00	100.00
	Champion Bank	10,000.00	100	100.00	120.00	12,000.00	1,900.00	10,100.00	101.00
Carthage	Bank of Carthage	10,000.00	400	25.00	27.50	11,000.00	2,500.00	8,500.00	21.25
	Bank of Moore	15,000.00	150	100.00	100.00	15,000.00	.....	15,000,00	100.00
Chadbourn	Bank of Chadbourn	10,000.00	100	100.00	110.00	11,000.00	3,000.00	8,000.00	80.00
Chapel Hill	Bank of Chapel Hill	15,000.00	300	50.00	70.00	21,000.00	2,710.00	18,290.00	60.97
	Peoples Bank	5,000.00	100	50.00	50.00	5,000.00	.....	5,000.00	50.00
Charlotte	American Trust Co	350,000.00	3,500	100.00	120.00	420,000.00	118,000.00	302,000.00	86.28
	Southern Loan and Savings Bank	50,000.00	500	100.00	125.00	62,500.00	1,500.00	61,000.00	122.00
Cherryville	Cherryville Bank	15,000.00	150	100.00	110.00	16,500.00	1,500.00	15,000.00	100.00
China Grove	Bank of China Grove	10,000.00	200	50.00	50.00	10,000.00	798.00	9,202.00	46.01
Clarkton	Bank of Bladen	15,000.00	150	100.00	103.00	15,450.00	.....	15,450.00	103.00
Clayton	Clayton Banking Co	10,000.00	200	50.00	75.00	15,000.00	2,468.00	12,532.00	62.66

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STATEMENT—Showing Valuation and Assessment of Bank Stock for the Year 1909—Continued.

Location.	Name of Bank.	Capital Stock.	Number of Shares.	Par Value.	Total Assessed Value Each Share.	Total Assessed Value.	Assessed Value Real an Personal.	Assessed Value less Real and Personal.	Value Per Share. Net.
Cleveland	Merchants and Farmers Bank	$ 5,000.00	50	$ 100.00	$ 100.00	$ 5,000.00	$ 700.00	$ 4,300.00	$ 86.00
Clinton	Bank of Clinton	20,000.00	200	100.00	150.00	30,000.00	5,400.00	24,600.00	123.00
	Bank of Sampson	15,000.00	300	50.00	50.00	15,000.00	3,600.00	11,400.00	38.00
Coleraine	Bank of Coleraine	7,150.00	143	50.00	50.00	7,150.00	2,763.00	4,387.00	30.67
Columbia	Merchants and Farmers Bank	10,000.00	100	100.00	115.00	11,500.00	1,500.00	10,000.00	100.00
Concord	Cabarrus Savings Bank	96,000.00	1,920	50.00	60.00	115,200.00	2,200.00	113,000.00	58.85
	Citizens Bank and Trust Co	30,000.00	600	50.00	52.00	31,200.00	3,900.00	27,300.00	45.50
Cooleemee	Bank of Cooleemee	5,000.00	50	100.00	100.00	5,000.00	.....	5,000.00	100.00
Cornelius	Bank of Cornelius	20,000.00	200	100.00	110.00	22,000.00	800.00	21,200.00	106.00
Creedmore	Citizens Bank	10,000.00	200	50.00	55.00	11,000.00	1,700.00	9,300.00	46.50
Creswell	Bank of Creswell	5,000.00	50	100.00	100.00	5,000.00	800.00	4,200.00	84.00
Dallas	Bank of Dallas	10,000.00	100	100.00	105.00	10,500.00	2,000.00	8,500.00	85.00
Danbury	Bank of Stokes County	10,000.00	100	100.00	105.00	10,500.00	.....	10,500.00	105.00
Dover	Bank of Dover	5,000.00	100	50.00	50.00	5,000.00	500.00	4,500.00	45.00
Duke	Bank of Harnett	10,000.00	100	100.00	153.00	15,300.00	300.00	15,000.00	150.00
Dunn	Bank of Cape Fear	9,000.00	180	50.00	50.00	9,000.00	3,000.00	6,000.00	33.34
Durham	Fidelity Bank	100,000.00	4,000	25.00	100.00	400,000.00	3,000.00	397,000.00	99.25
	Home Savings Bank	50,000.00	2,000	25.00	28.00	56,000.00	.....	56,000.00	28.00
	Mechanics and Farmers Bank	10,400.00	416	25.00	25.00	10,400.00	.....	10,400.00	25.00
	Merchants Bank	26,150.00	523	50.00	51.50	26,934.00	800.00	26,134.00	49.97

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East Durham	Peoples Bank	10,000.00	100	100.00	100.00	10,000.00	350.00	9,650.00	96.50
Edenton	Bank of Edenton	50,000.00	500	100.00	120.00	60,000.00	2,500.00	57,500.00	115.00
	Citizens Bank	25,000.00	250	100.00	112.00	28,000.00	5,000.00	23,000.00	92.00
Elizabeth City	Citizens Bank	25,000.00	250	100.00	200.00	50,000.00	5,000.00	45,000.00	180.00
	Mercantile Bank	*30,000.00	300	100.00	78.47	23,541.00	2,000.00	21,541.00	71.80
	Savings Bank and Trust Co	25,000.00	250	100.00	120.00	30,000.00	750.00	29,250.00	117.00
Elizabethtown	Bank of Elizabethtown	5,000.00	100	50.00	50.00	5,000.00	1,400.00	3,600.00	36.00
Elkin	Farmers and Merchants Bank	17,650.00	353	50.00	50.00	17,650.00	3,500.00	14,150.00	40.09
Elk Park	Citizens Bank of Elk Park	9,050.00	181	50.00	50.00	9,050.00	.....	9,050.00	50.00
Ellenboro	Bank of Ellenboro	4,655.00	96	50.00	50.00	4,800.00	1,000.00	3,800.00	39.58
Elm City	Elm City Bank	10,000.00	100	100.00	170.00	17,000.00	2,000.00	15,000.00	150.00
	Tolsnot Banking Co	20,000.00	200	100.00	110.00	22,000.00	4,925.00	17,075.00	85.37
Enfield	Bank of Enfield	10,000.00	200	50.00	175.00	35,000.00	7,000.00	28,000.00	140.00
	Commercial and Farmers Bank	10,000.00	100	100.00	115.00	11,500.00	5,800.00	5,700.00	57.00
Fair Bluff	Bank of Fair Bluff	15,000.00	150	100.00	100.00	15,000.00	5,208.00	9,792.00	65.28
Fairmont	Bank of Fairmont	9,500.00	95	100.00	125.00	11,875.00	1,270.00	10,605.00	111.63
Faison	Bank of Faison	10,000.00	200	50.00	62.50	12,500.00	.....	12,500.00	62.50
Farmville	Bank of Farmville	10,000.00	100	100.00	160.00	16,000.00	1,630.00	14,370.00	143.70
Fayetteville	Cumberland Savings and Trust Co	50,000.00	500	100.00	100.00	50,000.00	675.00	49,325.00	98.65
Franklin	Bank of Franklin	20,000.00	200	100.00	110.00	22,000.00	1,500.00	20,500.00	102.50
	Macon County Bank	25,000.00	250	100.00	110.00	27,500.00	7,132.00	20,368.00	81.47
Franklinton	Citizens Bank	15,000.00	150	100.00	110.00	16,500.00	1,339.00	15,161.00	101.08
Fremont	Bank of Fremont	24,400.00	244	100.00	125.00	30,500.00	4,300.00	26,200.00	107.37
Garysburg	Merchants and Farmers Bank	7,500.00	150	50.00	50.00	7,500.00	2,750.00	4,750.00	31.67
Gastonia	Gaston Loan and Trust Co	15,000.00	150	100.00	110.00	16,500.00	3,000.00	13,500.00	90.00

*23,540.00 paid in.

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STATEMENT—Showing Valuation and Assessment of Bank Stock for the Year 1909—Continued.

Location.	Name of Bank.	Capital Stock.	Number of Shares.	Par Value.	Total Assessed Value Each Share.	Total Assessed Value.	Assessed Value Real and Personal.	Assessed Value less Real and Personal.	Value Per Share Net.
Gatesville	Bank of Gates	$10,000.00	100	$ 100.00	$ 150.00	$15,000.00	$ 2,500.00	$12,500.00	$ 125.00
Gibson	Bank of Gibson	15,000.00	150	100.00	115.00	17,250.00	650.00	16,600.00	110.66
Gibsonville	Bank of Gibsonville	10,000.00	200	50.00	50.00	10,000.00	.....	10,000.00	50.00
Goldsboro	Bank of Wayne	125,000.00	1,250	100.00	175.00	218,750.00	15,000.00	203,750.00	163.00
	Goldsboro Savings and Trust Co	15,000.00	150	100.00	125.00	18,750.00	.....	18,750.00	125.00
Graham	Citizens Bank	10,000.00	200	50.00	55.00	11,000.00	1,000.00	10,000.00	50.00
Granite Falls	Bank of Granite	8,000.00	160	50.00	50.00	8,000.00	800.00	7,200.00	45.00
Greensboro	American Exchange Bank	300,000.00	3,000	100.00	100.00	300,000.00	.....	300,000.00	100.00
	Greensboro Loan and Trust Co	200,000.00	2,000	100.00	130.00	260,000.00	20,500.00	239,500.00	119.75
	Home Savings Bank	25,000.00	250	100.00	100.00	25,000.00	.....	25,000.00	100.00
Greenville	Bank of Greenville	25,000.00	250	100.00	200.00	50,000.00	4,500.00	45,500.00	182.00
	Greenville Banking and Trust Co	25,000.00	250	100.00	165.00	41,250.00	.....	41,250.00	165.00
Grifton	Bank of Grifton	10,000.00	200	50.00	50.00	10,000.00	1,000.00	9,000.00	45.00
Grover	Bank of Grover	5,000.00	100	50.00	50.00	5,000.00	1,100.00	3,900.00	39.00
Halifax	Bank of Halifax	4,550.00	91	50.00	50.00	4,550.00	.....	4,550.00	50.00
Hamilton	Bank of Hamilton	5,000.00	100	50.00	50.00	5,000.00	500.00	4,500.00	45.00
Hamlet	Bank of Hamlet	9,500.00	190	50.00	80.00	15,200.00	2,300.00	12,900.00	67.90
Haw River	Granite Savings and Trust Co	5,000.00	100	50.00	50.00	5,000.00	400	4,600.00	46.00
Henderson	Citizens Bank	100,000.00	4,000	25.00	37.00	148,000.00	30,000.00	118,000.00	29.50
Hendersonville	Citizens Bank of Hendersonville	30,000.00	300	100.00	100.00	30,000.00	.....	30,000.00	100.00

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Hendersonville	Wanteska Trust and Banking Co	30,000.00	1,200	25.00	25.00	30,000.00		30,000.00	25.00
Henrietta	Haynes Bank	6,000.00	60	100.00	100.00	6,000.00	1,000.00	5,000.00	83.33
Hertford	Hertford Banking Co	15,000.00	150	100.00	175.00	26,250.00	6,000.00	20,250.00	135.00
Hickory	Hickory Banking and Trust Co.	35,000.00	350	100.00	105.00	36,750.00	2,000.00	34,750.00	99.28
High Point	High Point Savings and Trust Co	25,000.00	1,000	25.00	28.00	28,000.00		28,000.00	28.00
	Home Banking Co	30,300.00	303	100.00	100.00	30,300.00	800.00	29,500.00	97.36
	North Carolina Savings Bank and Trust Co.	98,220.00	982	100.00	60.00	58,932.00	30,000.00	28,932.00	29.45
Hillsboro	Bank of Orange	5,000.00	100	50.00	100.00	10,000.00	500.00	9,500.00	95.00
Hope Mills	Bank of Hope Mills	5,100.00	102	50.00	50.00	5,100.00	2,600.00	2,500.00	24.51
Hot Springs	Bank of Hot Springs	10,000.00	100	100.00	100.00	10,000.00	1,600.00	8,400.00	84.00
Huntersville	Bank of Huntersville	10,000.00	100	100.00	100.00	10,000.00	1,241.00	8,759.00	87.59
Jackson	Bank of Northampton	5,000.00	100	50.00	75.00	7,500.00	5,000.00	2,500.00	25.00
Jacksonville	Bank of Jacksonville	5,000.00	100	50.00	50.00	5,000.00	600.00	4,400.00	44.00
	Bank of Onslow	9,900.00	99	100.00	111.00	10,989.00	2,500.00	8,489.00	85.74
Jefferson	Bank of Ashe	15,000.00	150	100.00	110.00	16,500.00		16,500.00	110.00
Jonesboro	Bank of Jonesboro	6,000.00	120	50.00	50.00	6,000.00	2,390.00	3,610.00	30.08
Kenley	Bank of Kenley	10,000.00	100	100.00	100.00	10,000.00	700.00	9,300.00	93.00
Kernersville	Bank of Kernersville	7,500.00	75	100.00	130.00	9,750.00	600.00	9,150.00	122.00
	Forsyth Banking and Trust Co.	6,750.00	67	100.00	100.00	6,750.00	125.00	6,625.00	98.15
Kings Mountain	Kings Mountain Bank	10,000.00	100	100.00	100.00	10,000.00	300.00	9,700.00	97.00
	Peoples Loan and Trust Co	10,000.00	200	50.00	50.00	10,000.00	1,500.00	8,500.00	42.50
Kinston	Farmers and Merchants Bank	25,000.00	250	100.00	100.00	25,000.00	250.00	24,750.00	99.00
La Grange	Bank of La Grange	10,000.00	100	100.00	110.00	11,000.00		11,000.00	110.00
	Rouse Banking Co	25,000.00	250	100.00	115.00	28,750.00	6,479.00	22,271.00	89.08
Laurinburg	Scotland County Savings Bank	10,000.00	100	100.00	130.00	13,000.00	700.00	12,300.00	123.00

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STATEMENT—Showing Valuation and Assessment of Bank Stock for the Year 1909—Continued.

Location.	Name of Bank.	Capital Stock.	Number of Shares.	Par Value.	Total Assessed Value Each Share.	Total Assessed Value.	Assessed Value Real and Personal.	Assessed Value less Real and Personal.	Value Per Share Net.
Laurinburg	State Bank	$40,000.00	800	$ 50.00	$ 70.00	$56,000.00	$11,000.00	$45,000.00	$ 56.25
Leaksville	Bank of Leaksville	30,000.00	600	50.00	60.00	36,000.00	.....	36,000.00	60.00
	Peoples Bank	15,000.00	150	100.00	100.00	15,000.00	2,500.00	12,500.00	83.33
Lenoir	Bank of Lenoir	40,000.00	400	100.00	100.00	40,000.00	1,000.00	39,000.00	97.50
Lexington	Bank of Davidson	8,000.00	100	80.00	80.00	8,000.00	.....	8,000.00	80.00
	Bank of Lexington	50,000.00	500	100.00	130.00	65,000.00	10,800.00	54,200.00	108.40
	Commercial and Savings Bank	25,000.00	250	100.00	100.00	25,000.00	2,500.00	22,500.00	90.00
Liberty	Bank of Liberty	10,000.00	200	50.00	50.00	10,000.00	975.00	9,025.00	42.12
Lilesville	Bank of Lilesville	10,000.00	100	100.00	111.00	11,100.00	1,300.00	9,800.00	98.00
Lillington	Bank of Lillington	6,800.00	68	100.00	100.00	6,800.00	2,000.00	4,800.00	70.59
Littleton	Bank of Littleton	10,000.00	200	50.00	80.00	16,000.00	460.00	15,540.00	77.70
	Planters Bank	9,650.00	192	50.00	50.00	9,625.00	1,500.00	8,125.00	42 21
Louisburg	Farmers and Merchants Bank	24,500.00	490	50.00	70.00	34,300.00	7,200.00	27,100.00	55.31
Lumberton	Bank of Lumberton	50,000.00	1,000	50.00	55.00	55,000.00	4,383.00	50,617.00	50.62
	Robeson County Loan and Trust Co	10,000.00	200	50.00	60.00	12,000.00	3,000.00	9,000.00	45.00
Madison	Bank of Madison	20,000.00	800	25.00	30.00	24,000.00	2,200.00	21,800.00	27.25
Maiden	Maiden Bank	7,500.00	150	50.00	45.00	6,750.00	690.00	6,060.00	40.40
Manteo	Bank of Manteo	5,200.00	104	50.00	50.00	5,200.00	2,015.00	3,185.00	30.62
Marion	Merchants and Farmers Bank	28,500.00	285	100.00	105.00	29,925.00	.....	29,925.00	105.00
Marshall	Bank of French Broad	25,000.00	250	100.00	128.00	32,000.00	7,500.00	24,500.00	98.00

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Marshville	Bank of Marshville	10,000.00	100	100.00	140.00	14,000.00	1,500.00	12,500.00	125.00
Maxton	Bank of Maxton	40,000.00	800	50.00	65.00	52,000.00	5,000.00	47,000.00	58.75
Maysville	Maysville Banking and Trust Co	5,000.00	100	50.00	50.00	5,000.00	2,000.00	3,000.00	30.00
Mebane	Commercial and Farmers Bank	8,000.00	160	50.00	55.00	8,800.00	2,200.00	6,600.00	41.25
Middlesex	Middlesex Banking Co	10,000.00	200	50.00	50.00	10,000.00	2,000.00	8,000.00	40.00
Milton	Bank of Caswell	5,000.00	100	50.00	50.00	5,000.00	250.00	4,750.00	47.50
Mocksville	Bank of Davie	20,000.00	400	50.00	56.00	22,400.00	2,400.00	20,000.00	50.00
Monroe	Bank of Union	50,000.00	1,000	50.00	52.00	52,000.00	2,500.00	49,500.00	49.50
	Savings Loan and Trust Co	25,000.00	1,000	25.00	28.00	28,000.00	1,000.00	27,000.00	27.00
Mooresville	Bank of Mooresville	30,000.00	300	100.00	109.00	30,000.00	2,200.00	27,800.00	92.66
	Merchants and Farmers Bank	28,200.00	564	50.00	50.00	28,200.00	3,500.00	24,700.00	43.80
Morehead City	Bank of Morehead City	10,000.00	200	50.00	50.00	10,000.00	1,250.00	8,750.00	43.75
Morganton	Bank of Morganton	16,000.00	160	100.00	105.00	16,800.00	500.00	16,300.00	101.87
Morven	Bank of Morven	20,000.00	400	50.00	60.00	24,000.00	1,200.00	22,800.00	57.00
Mount Airy	Bank of Mount Airy	50,000.00	500	100.00	100.00	50,000.00	4,000.00	46,000.00	92.00
	Surry County Loan and Trust Co	23,500.00	235	100.00	100.00	23,500.00	1,000.00	22,500.00	95.74
Mount Gilead	Bank of Mount Gilead	10,000.00	100	100.00	150.00	15,000.00	1,500.00	13,500.00	135.00
Mount Holly	Mount Holly Bank	10,500.00	115	100.00	105.00	11,025.00	400.00	10,625.00	101.19
Mount Olive	Bank of Mount Olive	25,000.00	250	100.00	115.00	28,750.00	2,500.00	26,250.00	105.00
	Citizens Bank	15,000.00	150	100.00	100.00	15,000.00	3,500.00	11,500.00	76.66
Murfreesboro	Peoples Bank	10,000.00	200	50.00	90.00	18,000.00	2,503.00	15,497.00	77.48
Murphy	Bank of Murphy	40,000.00	400	100.00	130.00	52,000.00	7,000.00	45,000.00	112.50
Nashville	Bank of Nashville	15,000.00	1,500	10.00	10.00	15,000.00	2,500.00	12,500.00	8.33
New Bern	Mutual Aid Banking Co	3,950.00	90	.....	43.88	3,950.00	693.00	3,257.00	36.19
	New Bern and Trust Co	200,000.00	2,000	100.00	100.00	200,000.00	8,000.00	192,000.00	96.00

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STATEMENT—Showing Valuation and Assessment of Bank Stock for the Year 1909—Continued.

Location.	Name of Bank.	Capital Stock.	Number of Shares.	Par Value.	Total Assessed Value Each Share.	Total Assessed Value.	Assessed Value Real and Personal.	Assessed Value less Real and Personal.	Value Per Share Net.
New Bern	Peoples Bank	$50,000.00	500	$ 100.00	$ 100.00	$50,000.00	$ 5,000.00	$45,000.00	$ 90.00
Newton	Farmers and Merchants Bank	35,000.00	350	100.00	100.00	35,000.00	2,500.00	32,500.00	92.86
North Wilkesboro	Bank of North Wilkesboro	50,000.00	500	100.00	100.00	50,000.00	3,500.00	46,500.00	93.00
	Citizens Loan and Trust Co	10,000.00	100	100.00	100.00	10,000.00	4,000.00	6,000.00	60.00
	Deposit and Savings Bank	20,000.00	2,000	10.00	10.00	20,000.00	4,825.00	15,175.00	7.58
Norwood	Bank of Norwood	12,500.00	250	50.00	55.00	13,750.00	3,000.00	10,750.00	43.00
Old Fort	Bank of Old Fort	8,000.00	80	100.00	120.00	9,600.00	.....	9,600.00	120.00
Oriental	Bank of Oriental	15,000.00	300	50.00	50.00	15,000.00	3,630.00	11,370.00	37.90
Oxford	Oxford Savings Bank and Trust Co	16,300.00	163	100.00	100.00	16,300.00	.....	16,300.00	100.00
Parkton	Bank of Parkton	10,000.00	100	100.00	100.00	10,000.00	.....	10,000.00	100.00
Pilot Mountain	Pilot Bank and Trust Co	25,700.00	257	100.00	100.00	25,700.00	9,000.00	16,700.00	64.98
Pine Level	Bank of Pine Level	5,000.00	50	100.00	100.00	5,000.00	1,950.00	3,050.00	61.00
Pinetops	Pinetops Banking Co	15,000.00	150	100.00	120.00	18,000.00	2,775.00	15,225.00	101.50
Pittsboro	Bank of Pittsboro	10,000.00	200	50.00	65.00	13,000.00	2,109.00	10,891.00	54.45
Plymouth	Bank of Plymouth	12,500.00	125	100.00	150.00	18,750.00	2,000.00	16,750.00	134.00
Pollocksville	Pollocksville Banking and Trust Co	5,000.00	100	50.00	50.00	5,000.00	600.00	4,400.00	44.00
Raeford	Bank of Raeford	15,000.00	150	100.00	150.00	22,500.00	2,500.00	20,000.00	133.33
Raleigh	Mechanics Savings Bank	15,000.00	600	25.00	52.00	31,200.00	12,500.00	18,700.00	31.17
	Merchants Bank	69,700.00	697	100.00	100.00	69,700.00	29,200.00	40,500.00	58.11
	Raleigh Banking and Trust Co	100,000.00	1,000	100.00	110.00	110,000.00	20,000.00	90,000.00	90.00

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	Raleigh Savings Bank	15,000.00	600	25.00	110.00	66,000.00	11,165.00	54,835.00	91.39
	Wake County Savings Bank	15,000.00	150	100.00	110.00	16,500.00	.....	16,500.00	110.00
Ramseur	Bank of Ramseur	12,000.00	120	100.00	105.00	12,600.00	2,000.00	10,600.00	88.33
Randleman	Bank of Randleman	12,000.00	480	25.00	27.50	13,200.00	.....	13,200.00	27.50
	Peoples Savings Loan and Trust Co	8,000.00	160	50.00	60.00	9,600.00	1,677.00	7,923.00	49.52
Red Springs	Bank of Red Springs	28,700.00	287	100.00	100.00	28,700.00	2,000.00	26,700.00	93.03
Reidsville	Bank of Reidsville	50,000.00	500	100.00	116.00	58,000.00	8,000.00	50,000.00	100.00
	Citizens Bank	75,000.00	750	100.00	120.00	90,000.00	.....	90,000.00	120.00
Richlands	Bank of Richlands	7,850.00	157	50.00	56.00	8,792.00	1,700.00	7,092.00	45.17
	Peoples Bank	5,000.00	100	50.00	50.00	5,000.00	2,551.00	2,449.00	24.49
Rich Square	Bank of Rich Square	10,000.00	200	50.00	70.00	14,000.00	2,207.00	11,793.00	58.96
Roanoke Rapids	Bank of Raonoke Rapids	5,000.00	100	50.00	55.00	5,500.00	2,500.00	3,000.00	30.00
Robersonville	Bank of Robersonville	15,000.00	150	100.00	125.00	18,750.00	2,000.00	16,750.00	111.16
Rockingham	Bank of Pee Dee	25,000.00	1,000	25.00	60.00	60,000.00	14,300.00	45,700.00	45.70
	Farmers Bank	15,000.00	300	50.00	130.00	39,000.00	4,000.00	35,000.00	116.67
	Richmond County Savings Bank	15,000.00	150	100.00	115.00	17,250.00	300.00	16,950.00	113.00
Rocky Mount	Bank of Rocky Mount	100,000.00	1,000	100.00	142.00	142,000.00	17,100.00	124,900.00	124.90
	Planters Bank	50,000.00	500	100.00	180.00	90,000.00	45,290.00	44,710.00	89.42
	Rocky Mount Savings and Trust Co	10,000.00	100	100.00	160.00	16,000.00	3,000.00	13,000.00	130.00
Roper	Bank of Roper	20,000.00	200	100.00	106.00	21,200.00	6,288.00	14,912.00	74.56
Rose Hill	Bank of Rose Hill	10,000.00	100	100.00	110.00	11,000.00	2,900.00	8,100.00	81.00
Rowland	Bank of Rowland	40,000.00	400	100.00	125.00	50,000.00	2,200.00	47,800.00	119.50
Roxboro	Bank of Roxboro	10,000.00	200	50.00	85.00	17,000.00	2,400.00	14,600.00	73.00
Roxobel	Peoples Bank	40,000.00	800	50.00	80.00	64,000.00	5,000.00	59,000.00	73.75
	Bank of Roxobel	5,000.00	50	100.00	100.00	5,000.00	1,400.00	3,600.00	72.00

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STATEMENT—Showing Valuation and Assessment of Bank Stock for the Year 1909—Continued.

Location.	Name of Bank.	Capital Stock.	Number of Shares.	Par Value.	Total Assessed Value Each Share.	Total Assessed Value.	Assessed Value Real and Personal.	Assessed Value less Real and Personal.	Value Per Share Net.
Rural Hall	Commercial and Farmers Bank	$ 7,200.00	144	$ 50.00	$ 55.00	$ 7,920.00	$ 800.00	$ 7,120.00	$ 49.44
Rutherfordton	Citizens Bank	12,900.00	129	100.00	100.00	12,900.00	1,545.00	11,355.00	88.02
	Commercial Bank	18,200.00	182	100.00	106.00	19,292.00	1,200.00	18,092.00	99.41
Salisbury	Davis and Wiley Bank	60,000.00	600	100.00	167.00	100,200.00	47,500.00	52,700.00	87.83
Saluda	Carolina State Bank	5,000.00	100	50.00	50.00	5,000.00	1,300.00	3,700.00	37.00
Sanford	Bank of Sanford	15,000.00	600	25.00	30.00	18,000.00	2,500.00	15,500.00	25.83
	Banking Loan and Trust Co.	25,000.00	500	50.00	54.00	27,000.00	500.00	26,500.00	53.00
Scotland Neck	Planters and Commercial Bank	15,000.00	150	100.00	100.00	15,000.00	.....	15,000.00	100.00
	Scotland Neck Bank	25,000.00	250	100.00	120.00	30,000.00	1,025.00	28,975.00	115.90
Seaboard	Farmers Bank	6,000.00	120	50.00	60.00	7,200.00	2,450.00	4,750.00	39.58
Selma	Bank of Selma	25,000.00	1,000	25.00	25.00	25,000.00	2,000.00	23,000.00	23.00
Sharpsburg	Sharpsburg Banking Co.	7,000.00	70	100.00	100.00	7,000.00	1,500.00	5,500.00	78.57
Siler City	Chatham Bank	5,000.00	100	50.00	75.00	7,500.00	500.00	7,000.00	70.00
	Siler City Loan and Trust Co.	15,000.00	150	100.00	105.00	15,750.00	1,500.00	14,250.00	95.00
Smithfield	Bank of Smithfield	30,000.00	300	100.00	110.00	33,000.00	6,000.00	27,000.00	90.00
Snow Hill	Snow Hill Banking and Trust Co.	10,000.00	100	100.00	120.00	12,000.00	400.00	11,600.00	116.00
Southern Pines	Citizens Bank and Trust Co.	10,000.00	100	100.00	105.00	10,500.00	2,875.00	7,625.00	76.25
Southport	Bank of Southport	5,000.00	100	50.00	50.00	5,000.00	1,095.00	3,905.00	39.05
Sparta	Bank of Sparta	15,000.00	150	100.00	115.00	17,250.00	2,160.00	15,090.00	100.60
Spencer	Bank of Spencer	5,000.00	100	50.00	75.00	7,500.00	1,100.00	6,400.00	64.00

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Spray	Imperial Trust and Savings Co.	18,500.00	185	100.00	100.00	18,500.00	3,800.00	14,700.00	79.46
Spring Hope	Farmers and Merchants Bank	10,000.00	200	50.00	65.00	13,000.00	1,500.00	11,500.00	57.50
	Spring Hope Banking Co	10,000.00	100	100.00	115.00	11,500.00	.....	11,500.00	115.00
Stanley	Farmers and Merchants Bank	9,900.00	99	100.00	100.00	9,900.00	2,160.00	7,740.00	78.18
Statesville	Merchants and Farmers Bank	25,000.00	250	100.00	100.00	25,000.00	2,083.00	22,917.00	91.67
	Statesville Loan and Trust Co.	16,000.00	160	100.00	120.00	19,200.00	250.00	18,950.00	118.44
Stem	Bank of Stem	5,000.00	50	100.00	100.00	5,000.00	260.00	4,740.00	94.80
Stokesdale	Stokesdale Commercial Bank	5,000.00	50	100.00	100.00	5,000.00	3,370.00	1,630.00	32.60
Stoneville	Bank of Stoneville	6,000.00	60	100.00	185.00	11,100.00	725.00	10,375.00	172.92
Stony Point	Bank of Stony Point	5,250.00	52	100.00	100.00	5,250.00	1,500.00	3,750.00	71.43
Stovall	Bank of Stovall	5,000.00	50	100.00	140.00	7,000.00	.....	7,000.00	140.00
Sylva	Jackson County Bank	12,000.00	120	100.00	120.00	14,400.00	1,000.00	13,400.00	111.66
Tabor	Bank of Tabor	10,000.00	200	50.00	50.00	10,000.00	3,836.00	6,164.00	30.82
Tarboro	Bank of Tarboro	25,000.00	250	100.00	150.00	37,500.00	6,000.00	31,500.00	126.00
	Pamlico Insurance and Banking Co.	33,960.00	1,132	50.00	50.00	56,600.00	3,200.00	53,400.00	47.17
Taylorsville	Bank of Alaxander	12,000.00	240	50.00	55.00	13,200.00	1,060.00	12,140.00	50.58
Thomasville	Bank of Thomasville	12,500.00	500	25.00	30.00	15,000.00	4,500.00	10,500.00	21.00
Trenton	Bank of Jones	5,000.00	100	50.00	57.50	5,750.00	3,000.00	2,750.00	27.50
Troy	Bank of Montgomery	10,000.00	100	100.00	250.00	25,000.00	.....	25,000.00	250.00
Tryon	Bank of Tryon	10,000.00	200	50.00	62.50	12,500.00	5,312.00	7,188.00	35.94
Vanceboro	Bank of Vanceboro	5,000.00	50	100.00	100.00	5,000.00	550.00	4,450.00	89.00
Vineland	Bank of Columbus	21,400.00	428	50.00	60.00	25,680.00	2,375.00	23,305.00	54.45
Wadesboro	Bank of Wadesboro	50,000.00	2,000	25.00	32.50	65,000.00	865.00	64,135.00	32.06
	Southern Savings Bank	25,000.00	500	50.00	52.00	26,000.00	1,000.00	25,000.00	50.00
Wake Forest	Bank of Wake	15,000.00	150	100.00	120.00	18,000.00	1,900.00	16,100.00	107.33

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STATEMENT—Showing Valuation and Assessment of Bank Stock for the Year 1909—Continued.

Location.	Name of Bank.	Capital Stock.	Number of Shares.	Par Value.	Total Assessed Value Each Share.	Total Assessed Value.	Assessed Value Real and Personal.	Assessed Value less Real and Personal.	Value Per Share Net.
Wallace	Bank of Duplin	$12,500.00	125	$ 100.00	$ 190.00	$23,750.00	$ 3,200.00	$20,550.00	$ 164.40
Warrenton	Bank of Warren	22,250.00	445	50.00	58.00	25,810.00	11,218.00	14,592.00	32.79
	Citizens Bank	20,000.00	200	100.00	110.00	22,000.00	700.00	21,300.00	106.50
Warsaw	Bank of Warsaw	10,000.00	200	50.00	81.00	16,200.00	1,250.00	14,950.00	74.75
Washington	Bank of Washington	50,000.00	500	100.00	135.00	67,500.00	5,250.00	62,250.00	124.50
	Savings and Trust Co	50,000.00	500	100.00	110.00	55,000.00	8,750.00	46,250.00	92.50
Waxhaw	Waxhaw Banking and Trust Co	17,550.00	702	25.00	26.00	18,252.00	2,772.00	15,840.00	22.05
Waynesville	Bank of Waynesville	50,000.00	500	100.00	120.00	60,000.00	3,000.00	57,000.00	114.00
	Commercial Bank	30,000.00	300	100.00	125.00	37,500.00	5,000.00	32,500.00	108.33
Webster	Tuckaseigee Bank	7,350.00	147	50.00	50.00	7,350.00	1,453.00	5,897.00	40.12
Weldon	Bank of Weldon	20,000.00	400	50.00	100.00	40,000.00	150.00	39,850.00	99.62
Wendell	Bank of Wendell	5,000.00	100	50.00	60.00	6,000.00	.....	6,000.00	60.00
Whitakers	Bank of Whitakers	10,000.00	200	50.00	75.00	15,000.00	2,483.00	15,517.00	62.58
Whiteville	Bank of Whiteville	10,000.00	200	50.00	85.00	17,000.00	4,500.00	12,500.00	62.50
Wilkesboro	Bank of Wilkesboro	17,400.00	174	100.00	100.00	17,400.00	2,000.00	15,400.00	88.50
Williamston	Bank of Martin County	15,000.00	150	100.00	173.00	25,950.00	1,800.00	24,150.00	161.00
	Farmers and Merchants Bank	25,000.00	250	100.00	120.00	30,000.00	6,500.00	23,500.00	94.00
Wilmington	Atlantic Trust and Banking Co	50,000.00	500	100.00	150.00	75,000.00	.....	75,000.00	150.00
	Peoples Savings Bank	65,000.00	2600	25.00	33.00	85,800.00	32,000.00	53,800.00	20.69
	Wilmington Savings and Trust Co	100,000.00	2000	50.00	94.00	188,000.00	73,500.00	114,500.00	57.25

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Wilson	Branch Banking Co	100,000.00	1000	100.00	135.00	135,000.00	16,750.00	118,250.00	118.25
	Citizens Bank	50,000.00	500	100.00	100.00	50,000.00	700.00	49,300.00	98.60
	Wilson Trust and Savings Bank	10,000.00	100	100.00	200.00	20,000.00	5,900.00	14,100.00	141.00
Windsor	Bank of Windsor	20,000.00	200	100.00	140.00	28,000.00	550.00	27,450.00	137.25
	Citizens Bank	20,000.00	200	100.00	115.00	23,000.00	2,100.00	20,900.00	104.50
Winston-Salem	Forsyth Savings and Trust Co	3,186.00	318	10.00	10.00	3,186.00	100.00	3,086.00	9.69
	Wachovia Loan and Trust Co	600,000.00	6,000	100.00	120.00	720,000.00	56,893.00	663,107.00	110.52
Winterville	Bank of Winterville	5,000.00	100	50.00	50.00	5,000.00	500.00	4,500.00	45.00
Winton	Merchants and Farmers Bank	10,000.00	200	50.00	100.00	20,000.00	1,500.00	18,500.00	92.50
Woodland	Farmers Bank	5,000.00	50	100.00	130.00	6,500.00	2,462.00	4,038.00	80.76
Yadkinville	Bank of Yadkin	10,000.00	100	100.00	100.00	10,000.00	1,200.00	8,800.00	88.00
Yanceyville	Bank of Yanceyville	5,000.00	100	50.00	50.00	5,000.00	300.00	4,700.00	47.00
Youngsville	Bank of Youngsville	5,000.00	100	50.00	100.00	10,000.00	350.00	9,650.00	96.50
Zebulon	Bank of Zebulon	9,200.00	184	50.00	50.00	9,200.00	.....	9,200.00	50.00

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STATEMENT—Showing Valuation and Assessment of Bank Stock for the Year 1909—Continued.

Location.	Name of Bank.	Capital Stock.	Number of Shares.	Par Value.	Total Assessed Value Each Share.	Total Assessed Value.	Assessed Value Real and Personal.	Assessed Value less Real and Personal.	Value Per Share Net.
National Banks.									
Asheboro	First National Bank	$25,000.00	250	$ 100.00	$ 100.00	$25,000.00	$.....	$25,000.00	$ 100.00
Asheville	American National Bank	300,000.00	3,000	100.00	100.00	300,000.00	40,000.00	260,000.00	86.66
Burlington	First National Bank	50,000.00	500	100.00	100.00	50,000.00	4,600.00	45,400.00	90.80
Charlotte	Charlotte National Bank	250,000.00	2,500	100.00	115.00	287,500.00	.....	287,500.00	115.00
	Commercial National Bank	500,000.00	5,000	100.00	150.00	750,000.00	14,000.00	736,000.00	147.20
	First National Bank	300,000.00	3,000	100.00	150.00	450,000.00	25,000.00	425,000.00	141.67
	Merchants and Farmers National Bank	200,000.00	2,000	100.00	150.00	300,000.00	9,050.00	290,950.00	145.47
	Union National Bank	100,000.00	1,000	100.00	100.00	100,000.00	.....	100,000.00	100.00
Concord	Concord National Bank	100,000.00	1,000	100.00	110.00	110,000.00	4,500.00	105,500.00	105.50
Creedmoor	First National Bank	25,000.00	250	100.00	100.00	25,000.00	900.00	24,100.00	96.40
Dunn	First National Bank	25,000.00	250	100.00	102.00	25,500.00	4,530.00	20,970.00	83.88
Durham	Citizens National Bank	100,000.00	1,000	100.00	150.00	150,000.00	8,400.00	141,600.00	141.60
	First National Bank	150,000.00	1,500	100.00	150.00	225,000.00	25,000.00	200,000.00	133.33
Elizabeth City	First National Bank	100,000.00	1,000	100.00	140.00	140,000.00	12,290.00	127,710.00	127.71
Elkin	Elkin National Bank	25,000.00	250	100.00	140.00	35,000.00	5,600.00	29,400.00	117.60
Fayetteville	Fourth National Bank	100,000.00	1,000	100.00	125.00	125,000.00	14,755.00	110,245.00	110.25
	National Bank of Fayetteville	100,000.00	1,000	100.00	100.00	100,000.00	.....	100,000.00	100.00
Forest City	First National Bank	25,000.00	250	100.00	100.00	25,000.00	1,200.00	23,800.00	95.20
Gastonia	Citizens National Bank	50,000.00	500	100.00	110.00	55,000.00	4,000.00	51,000.00	102.00

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Gastonia	First National Bank	100,000.00	1,000	100.00	105.00	105,000.00	15,000.00	90,000.00	90.00
Goldsboro	National Bank of Goldsboro	50,000.00	500	100.00	170.00	85,000.00	16,250.00	68,750.00	137.50
Graham	National Bank of Alamance	50,000.00	1,000	50.00	55.00	55,000.00	4,750.00	50,250.00	50.25
Greensboro	Commercial National Bank	200,000.00	2,000	100.00	100.00	200,000.00	.....	200,000.00	100.00
	Greensboro National Bank	100,000.00	1,000	100.00	150.00	150,000.00	22,600.00	127,400.00	127.40
Greenville	National Bank of Greenville	50,000.00	500	100.00	120.00	60,000.00	1,500.00	58,500.00	117.00
Henderson	First National Bank	50,000.00	500	100.00	105.00	52,500.00	7,500.00	45,000.00	90.00
Hendersonville	First National Bank	50,000.00	500	100.00	115.00	57,000.00	4,000.00	53,500.00	107.00
Hickory	First National Bank	200,000.00	2,000	100.00	110.00	220,000.00	2,500.00	217,500.00	108.75
High Point	Commercial National Bank	150,000.00	1,500	100.00	150.00	225,000.00	.....	225,000.00	150.00
Jefferson	First National Bank	25,000.00	250	100.00	100.00	25,000.00	1,050.00	23,950.00	95.80
Kings Mountain	First National Bank	25,000.00	250	100.00	120.00	30,000.00	3,000.00	27,000.00	108.00
Kinston	First National Bank	100,000.00	1,000	100.00	126.00	126,000.00	8,500.00	117,500.00	117.50
	National Bank of Kinston	100,000.00	1,000	100.00	140.00	140,000.00	8,500.00	131,500.00	131.50
Laurinburg	First National Bank	25,000.00	1,000	25.00	33.00	33,000.00	8,000.00	25,000.00	25.00
Lenoir	First National Bank	50,000.00	500	100.00	103.00	51,500.00	8,150.00	43,350.00	86.70
Lexington	National Bank of Lexington	25,000.00	250	100.00	108.00	27,000.00	2,000.00	25,000.00	100.00
Lillington	National Bank of Lillington	25,000.00	250	100.00	100.00	25,000.00	4,000.00	21,000.00	84.00
Lincolnton	County National Bank	40,000.00	400	100.00	100.00	40,000.00	.....	40,000.00	100.00
	First National Bank	50,000.00	500	100.00	120.00	60,000.00	7,150.00	52,850.00	105.70
Louisburg	First National Bank	25,000.00	250	100.00	110.00	27,500.00	3,500.00	24,000.00	96.00
Lumberton	First National Bank	50,000.00	500	100.00	122.00	61,000.00	3,815.00	57,185.00	114.37
Marion	First National Bank	50,000.00	500	100.00	110.00	55,000.00	7,460.00	47,540.00	95.08
Monroe	First National Bank	100,000.00	1,000	100.00	107.00	103,000.00	3,000.00	104,000.00	104.00
Morganton	First National Bank	35,000.00	350	100.00	140.00	49,000.00	5,500.00	43,500.00	124.29

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STATEMENT—Showing Valuation and Assessment of Bank Stock for the Year 1909—Continued.

Location.	Name of Bank.	Capital Stock.	Number of Shares.	Par Value.	Total Assessed Value Each Share.	Total Assessed Value.	Assessed Value Real and Personal.	Assessed Value less Real and Personal.	Value Per Share Net.
Mount Airy	First National Bank	$75,000.00	750	$ 100.00	$ 110.00	$82,500.00	$ 6,000.00	$76,500.00	$ 102.00
New Bern	National Bank of New Bern	100,000.00	1,000	100.00	175.00	175,000.00	41,425.00	133,575.00	133.57
Newton	Shuford National Bank	50,000.00	500	100.00	110.00	55,000.00	5,780.00	49,220.00	98.44
Oxford	First National Bank	25,000.00	250	100.00	175.00	43,750.00	3,350.00	40,400.00	161.60
	National Bank of Granville	60,000.00	600	100.00	135.00	81,000.00	.....	81,000.00	135.00
Raleigh	Citizens National Bank	100,000.00	1,000	100.00	225.00	225,000.00	22,500.00	202,500.00	202.50
Commercial	Commercial National Bank	100,000.00	1,000	100.00	185.00	185,000.00	21,700.00	163,300.00	163.30
Rocky Mount	First National Bank	25,000.00	250	100.00	106.00	26,500.00	4,385.00	22,115.00	88.46
Salisbury	First National Bank	50,000.00	500	100.00	140.00	70,000.00	1,675.00	68,325.00	136.65
	Peoples National Bank	100,000.00	1,000	100.00	112.00	112,000.00	13,000.00	99,000.00	99.00
Shelby	First National Bank	100,000.00	1,000	100.00	121.00	121,000.00	1,500.00	119,500.00	119.50
	Shelby National Bank	50,000.00	500	100.00	105.00	52,500.00	2,000.00	50,500.00	101.00
Statesville	Commercial National Bank	100,000.00	1,000	100.00	123.00	123,000.00	25,000.00	98,000.00	98.00
	First National Bank	100,000.00	1,000	100.00	120.00	120,000.00	9,000.00	111,000.00	111.00
Tarboro	First National Bank	50,000.00	500	100.00	105.00	52,500.00	6,750.00	45,750.00	91.50
Thomasville	First National Bank	25,000.00	250	100.00	100.00	25,000.00	6,000.00	19,000.00	76.00
Wadesboro	First National Bank	50,000.00	500	100.00	202.00	101,000.00	11,000.00	90,000.00	180.00
Washington	First National Bank	50,000.00	500	100.00	150.00	75,000.00	2,000.00	73,000.00	146.00
Waynesville	First National Bank	25,000.00	250	100.00	135.00	33,750.00	3,500.00	30,250.00	121.00
Weldon	First National Bank	25,000.00	250	100.00	120.00	30,000.00	.....	30,000.00	120.00

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Wilmington	American National Bank	100,000.00	1,000	100.00	100.00	100,000.00	1,000.00	99,000.00	99.00
	Murchison National Bank	550,000.00	5,500	100.00	144.00	792,000.00	48,500.00	743,500.00	135.18
	Southern National Bank	200,000.00	2,000	100.00	144.00	288,000.00	3,000.00	285,000.00	142.50
Wilson	First National Bank	100,000.00	1,000	100.00	135.00	135,000.00	10,000.00	125,000.00	125.00
Winston-Salem	Peoples National Bank	300,000.00	3,000	100.00	100.00	300,000.00	15,900.00	284,100.00	94.70
	Wachovia National Bank	150,000.00	1,500	100.00	175.00	262,500.00	6,770.00	255,730.00	170.49

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BUILDING AND LOAN ASSOCIATIONS—Value of Shares, Loans and Assessed Value.

Name of Association.	Location.	County.	Value of Shares.	Pledged for Loans.	Assessed Value of Stock.
Alamance Home Builders Association	Burlington	Alamance	$ 42,430.00	$ 11,297.00	$ 31,133.00
Albemarle Building and Loan Association	Albemarle	Stanly	32,308.00	17,627.00	14,681.00
Anson (The) Building and Loan Association	Wadesboro	Anson	58,130.00	35,884.00	22,246.00
Atlantic Building and Loan Association	Wilson	Wilson	11,169.00	3,864.00	7,305.00
Black Mountain Building and Loan Association	Black Mountain	Buncombe	921.00	22.00	899.00
Blue Ridge Building and Loan Association	Asheville	Buncombe	138,747.00	68,736.00	70,011.00
Cabarrus County Building, Loan and Savings Association	Concord	Cabarrus	75,977.00	46,880.00	29,097.00
Capital (The) Building and Loan Association	Raleigh	Wake	4,105.00	4,036.00	69.00
Chadbourn Building and Loan Association	Chadbourn	Columbus	4,420.00	1,430.00	2,990.00
Citizens Building and Loan Association	Concord	Cabarrus	41,051.00	14,221.00	26,830.00
Citizens Building and Loan Association	Lenoir	Caldwell	41,038.00	26,827.00	14,211.00
Citizens Building and Loan Association	Newton	Catawba	48,481.00	22,876.00	25,605.00
Citizens Building and Loan Co	Rocky Mount	Nash	17,439.00	5,187.00	12,252.00
Citizens Building and Loan Association	Rutherfordton	Rutherford	7,267.00	5,110.00	2,157.00
Citizens (The) Building and Loan Association	Wilmington	New Hanover	172,665.00	98,121.00	74,534.00
Clayton Building and Loan Association	Clayton	Johnston	6,829.00	2,044.00	4,785.00
Clinton-Mt. Olive Home Improvement Co	Clinton	Sampson	4,400.00	438.00	3,962.00
Concord Perpetual Building and Loan Association	Concord	Cabarrus	100,542.00	70,761.00	29,781.00
Cooperative Building and Loan Association	Wilmington	New Hanover	111,103.00	65,810.00	45,293.00
Cross Creek Building and Loan Association	Fayetteville	Cumberland	93,496.00	55,269.00	38,227.00
Davidson Building and Loan Association	Davidson	Mecklenburg	7,527.00	4,141.00	3,386.00

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Durham Building and Investment Co	Durham	Durham	40,906.00	27,123.00	13,783.00
Edenton Building and Loan Association	Edenton	Chowan	14,500.00	10,854.00	3,646.00
Edgecombe Homestead and Loan Association	Tarboro	Edgecombe	210,194.00	120,068.00	90,126.00
Elkin-Jonesville Building and Loan Association	Elkin	Surry	4,453.00	815.00	3,638.00
Eureka Building and Loan Association	Kinston	Lenoir	697.00	110.00	587.00
Farmers and Mechanics Building and Loan Association	Fayetteville	Cumberland	4,311.00	2,359.00	1,951.00
First (The) Building and Loan Association	Hickory	Catawba	145,553.00	83,190.00	62,363.00
First Building and Loan Association	Statesville	Iredell	109,989.00	59,940.00	50,049.00
Forest City Building and Loan Association	Forest City	Rutherford	8,828.00	8,382.00	446.00
Franklin Perpetual Building and Loan Association	Louisburg	Franklin	9,214.00	3,603.00	5,611.00
Gastonia Mutual Building and Loan Association	Gastonia	Gaston	62,717.00	42,341.00	20,376.00
Gate City Building and Loan Association	Greensboro	Guilford	44,044.00	27,951.00	16,093.00
Goldsboro Building and Loan Association	Goldsboro	Wayne	22,293.00	6,277.00	16,016.00
Graham Home Building Co	Graham	Alamance	26,538.00	10,890.00	15,648.00
Granite Building and Loan Association	Granite Falls	Caldwell	8,908.00	5,936.00	2,972.00
Hanover Building and Loan Association	Wilmington	New Hanover	15,805.00	7,870.00	7,935.00
High Point Perpetual Building and Loan Association	High Point	Guilford	50,984.00	47,242.00	3,742.00
Home Building and Loan Association	New Bern	Craven	5,100.00	55.00	5,045.00
Home Building and Loan Association	Greenville	Pitt	38,742.00	15,445.00	23,302.00
Home Building and Loan Association	Washington	Beaufort	21,441.00	9,371.00	12,070.00
Kings Mountain Building and Loan Association	Kings Mountain	Cleveland	16,913.00	16,625.00	288.00
Kinston Building and Loan Association	Kinston	Lenoir	13,739.00	7,499.00	6,240.00
Laborers Building and Loan Association	Hendersonville	Henderson	1,646.00		1,646.00
Lincolnton Building and Loan Association	Lincolnton	Lincoln	39,971.00	30,675.00	9,296.00
Mechanics Home Association	Wilmington	New Hanover	169,136.00	97,655.00	71,481.00
Mechanics and Investors Union	Raleigh	Wake	60,400.00	39,300.00	21,100.00

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BUILDING AND LOAN ASSOCIATIONS—Value of Shares, Loans and Assessed Value—Continued.

Name of Association.	Location.	County.	Value of Shares.	Pledged for Loans	Assessed value of Stock.
Mechanics Perpetual Building and Loan Association	Charlotte	Mecklenburg	$ 745,223.00	$ 524,073.00	$ 221,450.00
Mecklenburg Building and Loan Association	Charlotte	Mecklenburg	9,246.00	7,237.00	2,009.00
Metropolitan Trust Co	Wilmington	New Hanover	10,950.00	8,183.00	2,767.00
Mooresville Building and Loan Association	Mooresville	Iredell	68,844.00	17,867.00	50,977.00
Mount Holly Building and Loan Association	Mount Holly	Gaston	1,784.00	157.00	1,627.00
Mutual Building and Loan Association	Charlotte	Mecklenburg	408,738.00	344,773.00	63,965.00
Bew Bern Building and Loan Association	New Bern	Craven	160,659.00	72,205.00	88,454.00
North Carolina Home Building Association	Wilmington	New Hanover	110,317.00	64,883.00	45,434.00
North Wilkesboro Building and Loan Association	North Wilkesboro	Wilkes	23,542.00	16,140.00	7,402.00
Oriental Building and Loan Association	Goldsboro	Wayne	1,672.00	1,372.00	300.00
Peoples Building and Loan Association	Asheboro	Randolph	19,920.00	12,626.00	7,294.00
Peoples Building and Loan Association	Monroe	Union	5,117.00	5,000.00	117.00
Peoples Building and Loan Association	Wilmington	New Hanover	35,500.00	17,922.00	17,578.00
Peoples Perpetual Building and Loan Association	Durham	Durham	8,582.00	4,255.00	4,327.00
Peoples Savings and Loan Association	Raleigh	Wake	4,305.00	956.00	3,349.00
Perpetual Building and Loan Association	Monroe	Union	38,656.00	24,575.00	14,081.00
Piedmont Building and Loan Association	Winston-Salem	Forsyth	31,134.00	13,194.00	17,940.00
Raleigh Building and Loan Association	Raleigh	Wake	55,254.00	23,073.00	32,181.00
Red Springs Building and Loan Association	Red Springs	Robeson	5,165.00	837.00	4,328.00
Reidsville Building and Loan Association	Reidsville	Rockingham	6,718.00	2,008.00	4,710.00
Rocky Mount Homestead and Loan Association	Rocky Mount	Edgecombe	89,350.00	46,750.00	42,600.00

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Rowan County Building and Loan Association	China Grove	Rowan	14,875.00	7,816.00	7,059.00
Rowland Building and Loan Association	Rowland	Robeson	22,372.00	12,967.00	9,405.00
Royal Knights Building and Loan Association	Durham	Durham	2,162.00	1,057.00	1,105.00
Rural Building and Loan Association	Wilmington	New Hanover	26,944.00	17,381.00	9,563.00
Southern Mutual Home and Real Estate Co	Wilmington	New Hanover	61,860.00	44,020.00	17,840.00
Standard Building and Loan Association	New Bern	Craven	1,269.00	216.00	1,053.00
Standard Building and Loan Association	Winston-Salem	Forsyth	33,025.00	9,147.00	23,878.00
Tarboro Building and Loan Association	Tarboro	Edgecombe	41,835.00	13,147.00	28,688.00
Twin City Building and Loan Association	Winston-Salem	Forsyth	7,010.00	4,026.00	2,984.00
Wilson Home amd Loan Association	Wilson	Wilson	92,620.00	60,730.00	31,890.00
Winston-Salem Building and Loan Association	Winston-Salem	Forsyth	164,571.00	95,561.00	69,010.00
Total			4,476,286.00	2,716,311.00	1,759,975.00

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COTTON MILL CORPORATIONS.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Alberta Cotton Mills		Chapel Hill	$	$	$	
Alamance Cotton Mills	L. B. Williamson	Graham (Near)	20,000.00	25,000.00	25,900.00	
Albion Cotton Mills	H. A. Rhyne	Mt. Holly	40,000.00	30,000.00	21,015.00	8,985.00
Alpine Cotton Mills	W. A. Erwin	Morganton (Near)	150,000.00	135,000.00	91,900.00	43,100.00
*American Yarn Co	S. H. Marshall	Spray				
Anchor Mills	C. W. Johnston	Huntersville	107,500.00	56,400.00	56,400.00	
Anna Cotton Mills	S. A. Mauney	Kings Mountain	42,000.00	32,550.00	32,550.00	
Arista Mills Co	B. J. Pfohl	Winston-Salem	325,200.00	198,239.00	198,239.00	
The Arlington Cotton Mills	L. L. Hardin	Gastonia	175,400.00	130,000.00	103,114.00	26,886.00
Asheville Cotton Mills	C. W. Cone	Asheville	250,000.00	116,180.00	116,180.00	
Atherton (The) Mills	Geo. C. Krueger	Charlotte	175,000.00	115,000.00	111,775.00	3,225.00
Avalon (The) Mills	T. H. Turner	Mayodan	200,000.00	200,000.00	107,170.00	92,830.00
Avon (The) Mills	Robt. A. Love	Gastonia	200,000.00	100,720.00	100,720.00	
Belmont Cotton Mills Co	A. W. McMurry	Shelby	60,000.00	40,000.00	22,400.00	17,600.00
†Bessemer City Cotton Mills		Bessemer City				
Bloomfield Manufacturing Co	H. A. Yount	Statesville	106,900.00	106,900.00	76,100.00	30,800.00
Bonnie Cotton Mills	W. A. Mauney	Kings Mountain	99,000.00	91,145.00	91,145.00	
Borden (The) Manufacturing Co	P. L. Borden	Goldsboro	150,000.00	150,000.00	130,200.00	19,800.00
Broad Shoals Manufacturing Co		Taylorsville				

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Brookford Mills	W. H. Shuford	Brookford	183,100.00	80,000.00	60,000.00	20 000.00
Brown Manufacturing Co	C. W. Johnston	Concord	164,400.00	78,000.00	70,000.00	8,000.00
Buffalo Manufacturing Co	S. N. Lattimer	Stubbs	42,400.00	25,250.00	25,250.00	.....
Cabarrus Cotton Mills	J. W. Cannon	Concord	300,000.00	210,000.00	165,300.00	44,700.00
†Cameron Cotton Mills	.....	Cameron	.....	.....	.....	.....
Cannon Manufacturing Co	J. W. Cannon	Concord & Kannapolis	757,131.00	680,000.00	450,300.00	229,700.00
Capelsie Cotton Mills	J. G. Tomlinson	Troy	40,800.00	40,800.00	40,800.00	.....
Capitola Manufacturing Co	D. Chipley	Marshall	65,000.00	57,600.00	57,600.00	.....
Cora Cotton Mills	O. G. Falls	Kings Mountain	100,000.00	82,400.00	82,400.00	.....
Caraleigh Mills Co	F. O. Moring	Raleigh	150,000.00	150,000.00	150,000.00	.....
Carolina Cotton Mills	L. B. Williamson	Burlington	60,000.00	62,175.00	62,175.00	.....
Carolina Cotton and Woolen Mills Co	E. D. Pitcher	Spray	100,000.00	50,000.00	.....	50,000.00
Caswell Cotton Mills	F. C. Dunn	Kinston	100,000.00	80,000.00	76,100.00	3,900.00
Catawba Woolen Mills	T. H. Phillips	Newton R. F. D.	6,000.00	3,000.00	1,200.00	1,800.00
Cedar Falls Manufacturing Co	J. S. McAllister	Cedar Falls	100,000.00	60,000.00	59,278.00	722.00
Chadwick Hoskins Company	E. C. Dwelle	Charlotte	2,000,000.00	1,000,000.00	691,150.00	308,850.00
Cherryville Manufacturing Co	D. A. Rudisill	Cherryville	65,800.00	54,611.00	54,611.00	.....
Chronicle (The) Mills	R. L. Stowe	Belmont	100,000.00	90,000.00	86,400.00	3,600.00
Clara Manufacturing Co	C. B. Armstrong	Gastonia	100,000.00	82,500.00	65,880.00	16,620.00
Clayton Cotton Mills	J. M. Turley	Clayton	159,900.00	164,951.00	164,951.00	.....
Cleveland Mill and Power Co	H. F. Schenck	Lawndale	100,000.00	165,189.00	165,189.00	.....
Cliffside Mills	R. R. Haynes	Cliffside	250,000.00	240,000.00	230,000.00	10,000.00
Clyde (The) Cotton Mills	R. B. Knox	Newton	32,000.00	32,000.00	31,900.00	100.00
Columbia Manufacturing Co	W. H. Watkins	Ramseur	80,000.00	110,000.00	110,000.00	.....

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COTTON MILL CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Commonwealth (The) Cotton Manufacturing Co	J. A. Pugh	Durham	$125,000.00	$75,000.00	$60,000.00	$ 15,000.00
Continental (The) Manufacturing Co	J. H. McAden	Charlotte	37,600.00	65,000.00	54,000.00	11,000.00
Cornelius Cotton Mill	P. A. Stough	Cornelius	48,600.00	42,000.00	42,000.00	
†Crescent Mills		Bessemer City				
Dacotah Cotton Mills, Inc	C. A. Hunt, Jr.	Lexington	13,500.00	13,500.00	4,500.00	9,000.00
Dallas Cotton Mills	R. S. Lewis	Dallas	65,700.00	59,788.00	59,788.00	
Daniel (The) Manufacturing Co	D. E. Rhyne	Lincolnton	160,000.00	116,850.00	116,850.00	
Delburg Cotton Mill Co	J. P. Monroe	Davidson	36,000.00	31,000.00	25,000.00	6,000.00
Delgado Mills	J. W. Williamson	Wilmington	275,000.00	150,000.00	129,345.00	20,655.00
Dickson Cotton Mill	Geo. F. Avinger	Laurinburg	150,000.00	179,820.00	150,000.00	29,820.00
Dilling Cotton Mills	O. G. Falls	Kings Mountain	168,500.00	80,000.00	80,000.00	
Dixie Cotton Mill Co	H. N. Howard	Mooresville	99,300.00	64,545.00	64,545.00	
Double Shoals Cotton Mills	E. A. Morgan	Double Shoals	50,000.00	52,314.00	52,314.00	
Dowell Manufacturing Co	J. M. Wilson	Lowell	42,000.00	25,000.00	15,235.00	9,765.00
Dresden Cotton Mills	H. B. Jennings	Lumberton	200,000.00	200,000.00	189,880.00	10,119.00
Dudley Shoals Cotton Mill Co	D. H. Warlick	Granite Falls	108,500.00	108,500.00	46,300.00	62,200.00
Dunn Manufacturing Co	C. B. Armstrong	Gastonia	100,000.00	75,000.00	57,920.00	17,080.00
Durham Cotton Manufacturing Co	J. Harper Erwin	East Durham	450,000.00	434,590.00	434,590.00	
Edna Cotton Mills	J. P. Pipkin	Reidsville	120,000.00	108,000.00	108,000.00	
Edenton Cotton Mills	W. O. Elliott	Edenton	100,000.00	100,000.00	100,000.00	

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Efird Manufacturing Co	J. A. Efrid	Albemarle	200,000.00	150,000.00	130,000.00	20,000.00
Elizabeth City Cotton Mills	Jas. G. Gregory	Elizabeth City	100,000.00	85,000.00	65,000.00	20,000.00
Elizabeth (The) Mills	Baxter Ross	Charlotte	100,000.00	100,000.00	78,325.00	21,675.00
Elk Mountain (The) Cotton Mills	W. T. Weaver, Rec	Craggy	215,000.00	80,200.00	80,200.00	.....
Ella Manufacturing Co	J. R. Dover	Shelby	80,000.00	59,360.00	59,360.00	.....
Elm Grove Cotton Mills	R. S. Reinhardt	Lincolnton	27,200.00	40,000.00	40,000.00	.....
Elmira Cotton Mills Co	J. H. Holt	Burlington	210,000.00	104,181.00	104,181.00	.....
Eno Cotton Mills	J. H. Webb	Hillsboro	108,500.00	240,000.00	225,000.00	15,000.00
Enterprise Manufacturing Co	L. Caveness	Coleridge	25,000.00	56,000.00	56,000.00	.....
Erwin Cotton Mills Company	W. A. Erwin	West Durham	2,250,000.00	2,250,000.00	1,738,357.00	511,643.00
*Ethel Cotton Mills	M. C. Winston	Selma	39,930.00	.....	.....	.....
Everett (The) Cotton Mills, Inc	J. L. Everett	Monroe	55,200.00	30,000.00	22,000.00	8,000.00
Fidelity Manufacturing Co	S. B. Sargent	Charlotte	34,500.00	30,000.00	30,000.00	.....
Flint Manufacturing Co	L. F. Groves	Gastonia	150,000.00	100,000.00	84,510.00	15,490.00
Florence (The) Mills	S. B. Tanner	Forest City	250,000.00	150,000.00	146,000.00	4,000.00
Fountain Cotton Mills	Jno. F. Shackleford	Tarboro	114,900.00	97,920.00	78,994.00	18,926.00
Francis Cotton Mills	A. W. E. Capel	Biscoe	120,000.00	90,000.00	90,000.00	.....
Franklinville Manufacturing Co	Hugh Parks, Jr	Franklinville	80,000.00	82,997.00	82,997.00	.....
Garysburg Manufacturing Co	W. B. McNeal	Burgaw	100,000.00	110,616.00	49,846.00	60,770.00
Gaston Manufacturing Co	D. P. McClurd	Cherryville	200,000.00	149,435.00	149,435.00	.....
Gastonia Cotton Manufacturing Co	Robt. A. Love	Gastonia	200,000.00	76,520.00	76,520.00	.....
Gem Yarn Mills	F. C. Sherrill	Cornelius	45,000.00	32,000.00	20,000.00	12,000.00
German-American Company	A. C. Phelps	Draper	340,100.00	200,000.00	162,660.00	37,340.00
Gibson Manufacturing Co	E. C. Barnhardt	Concord	375,000.00	275,000.00	240,100.00	34,900.00
Glencoe Mills	R. L. Holt	Burlington	112,000.00	90,387.00	90,387.00	.....

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COTTON MILL CORPORATIONS—Continued.

Name of Corporation.	Officer.	Officer.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corpora-Excess.
Glen Raven Cotton Mills Co.	J. Erwin Gant	Burlington	$99,000.00	$51,000.00	$40,450.00	$ 10,550.00
Granite Falls Manufacturing Co.	A. A. Shuford	Granite Falls	65,000.00	47,750.00	47,750.00	.....
Gray Manufacturing Co.	Geo. A. Gray	Gastonia	175,000.00	116,667.00	95,715.00	20,952.00
Green River Manufacturing Co.	J. O. Bell	Lakewood	37,500.00	23,500.00	23,500.00	.....
Great Falls Manufacturing Co.	Claude Gore	Rockingham	100,000.00	116,160.00	116,160.00	.....
Gwyn Harper Manufacturing Co.	James Harper	Patterson	70,000.00	38,500.00	38,500.00	.....
Hannah Pickett Mills	W. B. Cole	Richmond	200,000.00	103,260.00	103,260.00	.....
Hanover Manufacturing Co.	L. W. Bradner	Concord	15,000.00	15,000.00	.....	15,000.00
Hazlehurst Cotton Mill Co.	Otto Latsch	Mt. Airy (Near)	10,000.00	10,000.00	5,500.00	4,500.00
Harriet Cotton Mills	D. Y. Cooper	Henderson	299,900.00	314,895.00	275,000.00	39,895.00
Henderson Cotton Mills	D. Y. Cooper	Henderson	240,000.00	288,000.00	260,000.00	28,000.00
Henrietta (The) Mills	S. B. Tanner	Caroleen	675,000.00	675,000.00	575,000.00	100,000.00
Henry River Manufacturing Co.	D. W. Aderholt	Hildebran	112,000.00	65,000.00	45,000.00	10,000.00
High Falls Manufacturing Co.	Thos. N. Woody	High Falls	60,000.00	60,000.00	58,519.00	1,481.00
Highland Park Manufacturing Co.	C. W. Johnston	Charlotte	645,000.00	492,000.00	416,500.00	75,500.00
High Shoals (The) Co.	Geo. L. Krueger	High Shoals	296,000.00	190,915.00	190,915.00	.....
Holland Manufacturing Co.	W. T. Love	Gastonia	50,000.00	31,193.00	31,195.00	.....
Holt Granite Manufacturing Co.	C. P. Albright	Haw River	641,100.00	279,825.00	270,450.00	9,375.00
Holt Morgan Mills	L. A. Williamson	Fayetteville	159,500.00	100,000.00	100,000.00	.....
Holt (E. M.) Plaid Mills	L. B. Williamson	Burlington	40,000.00	30,000.00	22,700.00	7,300.00

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Holt-Williamson Manufacturing Co	E. H. Williamson	Fayetteville	80,000.00	60,000.00	40,000.00	20,000.00
Hopedale Mills Co	L. B. Williamson	Burlington (Near)	60,000.00	43,900.00	43,900.00	.....
Hope Mills Manufacturing Co	W. A. Smith	Hope Mills	462,000.00	247,609.00	247,609.00	.....
Howell Manufacturing Co	A. H. Huss	Cherryville	50,000.00	50,000.00	36,450.00	13,550.00
Hudson Cotton Manufacturing Co	J. L. Nelson	Hudson	100,000.00	75,000.00	63,870.00	11,130.00
Huss Manufacturing Co	C. J. Huss	Bessemer City	27,000.00	27,000.00	25,000.00	2,000.00
Icemorlee Cotton Mills Co	J. L. Everett	Monroe	125,000.00	75,000.00	68,150.00	6,850.00
Ida Yarn Mill	M. M. Morgan	Laurel Hill	60,000.00	60,000.00	51,332.00	8,667.00
Imperial Yarn Mills	R. L. Stowe	Belmont	175,000.00	140,000.00	94,600.00	45,400.00
Indian Creek Manufacturing Co	E. N. Rudisill	Lincolnton	46,700.00	30,000.00	23,775.00	6,225.00
Ivey (The) Mill Co	G. H. Geitner	Hickory	125,000.00	80,000.00	50,000.00	30,000.00
John Manufacturing Co	O. L. Watts	KingsMountain(Near)	65,000.00	65,000.00	64,555.00	445.00
Kesler Manufacturing Co	J. W. Cannon	Salisbury	225,000.00	251,000.00	195,000.00	56,000.00
Kindley (The W. R.) Cotton Mill	A. N. James	Mt. Pleasant	43,400.00	25,000.00	14,000.00	11,000.00
Kinston Cotton Mills	J. T. Taylor	Kinston	131,000.00	170,000.00	86,100.00	83,900.00
Klotho Mills, Inc	W. A. Mauney	Kings Mountain	64,600.00	52,875.00	52,875.00	.....
Lakeside (The) Mills	Wm. I. Holt	Burlington	88,000.00	52,800.00	44,200.00	8,600.00
Lakeview Manufacturing Co	W. L. Holt	Fayetteville	50,000.00	20,000.00	20,000.00	.....
Leaksville Cotton Mills	W. R. Walker	Spray	30,000.00	75,000.00	62,481.00	12,519.00
Leaksville Woolen Mills	Gilliam Grissom	Leaksville	27,000.00	51,700.00	51,700.00	.....
Leak, Wall & McRae	J. P. Leak	Rockingham	150,000.09	150,067.00	150,067.00	.....
Ledbetter Manufacturing Co	J. S. Ledbetter	Rockingham	25,000.00	59,000.00	59,000.00	.....
Leeco Cotton Mills	J. R. Jones	Jonesboro	41,000.00	41,000.00	30,000.00	11,000.00
Lenoir Cotton Mills	J. L. Nelson	Lenoir	150,000.00	100,000.00	73,120.00	26,880.00
Leota Cotton Mills Co	J. V. Pomeroy	Graham	30,000.00	30,000.00	30,000.00	.....

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COTTON MILL CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Liberty Cotton Mill Co	D. L. Barbour	Clayton (Near)	$94,350.00	$94,350.00	$90,100.00	$ 4,250.00
Lily Mills	J. S. McAlister	Spray	67,000.00	40,000.00	31,101.00	8,899.00
Lily Mill and Power Co	J. H. Ramsaur	Shelby	135,000.00	100,000.00	95,821.00	4,179.00
Linden Manufacturing Co	F. J. Knox	Davidson	90,000.00	45,000.00	40,000.00	5,000.00
Linn Mills Co	C. J. Deal	Landis	65,100.00	75,000.00	50,000.00	25,000.00
Little River Manufacturing Co	A. G. Cox	Willardville (Near)	60,000.00	60,000.00	30,240.00	29,760.00
Lizzie Cotton Mills	M. C. Winston	Selma	100,000.00	125,000.00	100,000.00	25,000.00
Locke Cotton Mills Co	Claude Ramsaur	Concord	320,000.00	200,000.00	79,000.00	121,000.00
Long Island Cotton Mills	Geo. H. Brown	Long Island	54,000.00	54,000.00	31,600.00	22,400.00
Long Shoals Cotton Mills	W. A. Mauney	Long Shoals	99,900.00	102,165.00	102,165.00	.....
Lowell Cotton Mills	S. M. Robinson	Lowell	100,000.00	111,400.00	111,400.00	.....
Lula Manufacturing Co	L. R. Hagood	E. Kings Mountain	143,000.00	75,000.00	75,000.00	.....
Lumberton Cotton Mills	H. B. Jennings	Lumberton	175,000.00	350,000.00	346,075.00	3,924.00
McAden Mills	R. R. Ray	McAdenville	400,000.00	400,000.00	271,069.00	128,931.00
Magnolia Mills Co	R. M. Odell	Concord	25,000.00	25,000.00	12,000.00	13,000.00
Maiden Cotton Mills	L. A. Carpenter	Maiden	44,000.00	26,822.00	26,822.00	.....
Majestic Manufacturing Co	S. P. Stowe	Belmont	128,885.00	82,000.00	67,280.00	14,720.00
Maline (The) Mills Co	W. J. Peterson	Winston-Salem	58,538.00	35,000.00	18,700.00	16,300.00
*Mascot Cotton Mill Co	C. E. Whitney	Bessemer City	5,700.00	75,000.00	75,000.00	.....
Mayes Manufacturing Co	L. A. Dodsworth	Charlotte	200,000.00	125,000.00	97,950.00	37,050.00

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Mayo (The) Mills	T. P. H. Turner	Mayodan	300,000.00	250,000.00	186,620.00	63,380.00
Mecklenburg Manufacturing Co	T. H. Watson	Charlotte	125,000.00	125,000.00	50,000.00	75,000.00
Melville Manufacturing Co	M. L. Rudisill	Cherryville	79,600.00	79,600.00	50,029.00	29,571.00
Minneola Manufacturing Co	J. R. Young	Gibsonville	200,000.00	140,000.00	85,000.00	55,000.00
Modena Cotton Mills	H. B. Moore	Gastonia	180,000.00	170,000.00	160,000.00	10,000.00
Monarch Cotton Mills Co	R .S. Lewis	Dallas	75,000.00	50,000.00	50,000.00	.....
Monroe (The) Cotton Mills	W. C. Heath	Monroe	128,200.00	62,500.00	59,375.00	3,125.00
Moore (The) Cotton Mill Co	M. G. Shearer	Lenoir	88,000.00	52,000.00	38,500.00	13,500.00
Mooresville Cotton Mills	J. E. Sherrill	Mooresville	229,200.00	280,000.00	280,000.00	.....
Morehead Cotton Mills Co	W. R. Walker	Spray	51,700.00	51,700.00	47,312.00	4,388.00
Morowebb (The) Cotton Mills Co	H. B. Moore	Dallas	100,000.00	70,000.00	60,000.00	10,000.00
†Mt. Airy Cotton Mill	.....	Mt. Airy	.....	.....	.....	.....
Mount Holly Cotton Mills Co	H. A. Rhyne	Mt. Holly	50,000.00	37,500.00	22,400.00	15,100.00
Mt. Pleasant Manufacturing Co	R. D. White	Kimesville	60,900.00	37,325.00	37,325.00	.....
Nantucket Mills	C. P. Waa	Spray	260,300.00	150,000.00	83,150.00	66,850.00
Naomi Falls Manufacturing Co	S. Bryant	Randleman	108,550.00	75,000.00	60,000.00	15,000.00
National Cotton Mills	A. P. McAllister	Lumberton	110,000.00	168,619.00	168,619.00	.....
Neuse River Mills	A. E. Escott	Raleigh	125,000.00	92,913.00	92 913,00	.....
Newton Cotton Mills	J. A. Martin	Newton	150,000.00	80,000.00	53,000.00	27,000.00
Nims (The) Manufacturing Co	C. E. Hutchinson	Mt. Holly	74,750.00	66,000.00	61,050.00	4,950.00
Nokomis Cotton Mills	J. T. Lowe	Lexington	190,000.00	190,000.00	150,879.00	39,121.00
Norwood Manufacturing Co	J. F. Shinn	Norwood	90,000.00	69,300.00	38,000.00	31,300.00
Oakdale Cotton Mills	W. G. Ragsdale	Jamestown	100,000.00	62,710.00	62,710.00	.....
Odell (J. M.) Mfg. Co	W. L. London	Bynum	66,700.00	61,520.00	61,520.00	.....
Oxford Cotton Mills	R. H. Lewis	Oxford	175,000.00	140,760.00	106,353.00	34,407.00
Ozark Mills	S. S. Shuford	Gastonia	200,000.00	160,000.00	122,720.00	37,280.00

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COTTON MILL CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Paolo Cotton Mills	N. B. Mills	Statesville	$110,400.00	$99,360.00	$57,000.00	$ 42,360.00
Patterson Manufacturing Co	J. W. Cannon	China Grove	350,000.00	280,000.00	210,000.00	70,000.00
‡Patterson Textile Co	Jno. L. Patterson	Roanoke Rapids				
Pearl Cotton Mills	J. Harper Erwin	Durham	175,000.00	208,454.00	208,454.00	
Pee Dee (The) Manufacturing Co	W. C. Leak	Rockingham	375,000.00	462,019.00	462,019.00	
Peerless Manufacturing Co	S. M. Robinson	Lowell	75,000.00	51,600.00	51,600.00	
*Piedmont Cotton Mills Co	A. J. Anthony	Lincolnton	10,100.00	18,600.00	18,600.00	
Pilot Cotton Mills Co	W. H. Williamson	Raleigh	400,000.00	200,000.00	152,941.00	47,059.00
†Pilot Mountain Cotton Mills		Pilot Mountain				
‡Pomona Mills Inc	G. O. Coble	Greensboro				
Proximity Manufacturing Co	B. M. Cone	Greensboro	500,000.00	1,240,000.00	390,000.00	850,000.00
Providence Cotton Mills	D. M. Carpenter	Maiden	87,500.00	50,000.00	40,150.00	9,850.00
Raeford Power and Manufacturing Co	W. J. Upchurch	Raeford	120,000.00	100,000.00	100,000.00	
Raleigh Cotton Mills	A. E. Escott	Raleigh	157,000.00	179,475.00	179,475.00	
Randleman Manufacturing Co	S. Bryant	Randleman	232,000.00	120,000.00	120,000.00	
Randolph Manufacturing Co	Hugh Parks, Jr	Franklinville	90,000.00	66,987.00	66,987.00	
Reems Creek Woolen Mills Co	J. H. Wright	Weaverville	9,800.00	2,600.00	2,600.00	
Revolution Cotton Mills	H. Sternberger	Greensboro	299,500.00	299,500.00	165,000.00	134,500.00
Rhode Island Co	Lawrence McRae	Spray	125,000.00	100,000.00	48,950.00	51,050.00
Rhodes Manufacturing Co	J. M. Rhodes	Lincolnton	104,500.00	93,682.00	93,682.00	

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Rhodiss (The) Manufacturing Co	Geo. B. Hiss	Rhodiss	300,000.00	175,000.00	142,762.00	32,238.00
Richmond Cotton Mill	M. M. Morgan	Laurel Hill	51,000.00	50,865.00	50,865.00	
*Ridgeview Cotton Mill	L. H. Phillips	Newton	10,430.00	10,430.00	4,000.00	6,430.00
Roanoke Mills Co	J. M. Jackson	Roanoke Rapids	408,600.00	408,600.00	284,298.00	124,301.00
Roberdel Manufacturing Co	J. LeGrand Everett	Rockingham	375,000.00	378,361.00	378,361.00	
Rocky Mount Mills	Thos. H. Battle	Rocky Mount	472,500.00	472,500.00	380,000.00	92,500.00
Rodman-Heath Cotton Mills	J. D. Simpson	Waxhaw	50,000.00	50,000.00	15,000.00	35,000.00
Rose Hill Manufacturing Co	Henry Fussell	Rose Hill	5,000.00	2,500.00	1,404.00	1,096.00
Rosemary Manufacturing Co	Jno. L. Patterson	Roanoke Rapids	27,300.00	510,692.00	510,692.00	
Roxboro Cotton Mills	G. O. Coble	Roxboro	263,300.00	180,000.00	150,000.00	30,000.00
Royall Cotton Mills	Wm. L. Royall	Wake Forest	222,000.00	222,000.00	141,850.00	80,150.00
Rudisill (John) Manufacturing Co	J. M. Roberts	Lincolnton	31,800.00	28,600.00	21,344.00	7,256.00
Runnymede Mills	W. Stamps Howard	Tarboro	120,000.00	50,000.00	30,435.00	19,565.00
St. Paul Cotton Mills Co	A. R. McEachern	St. Pauls	74,000.00	74,000.00	74,000.00	
Salisbury (The) Cotton Mills	O. D. Davis	Salisbury	250,000.00	275,000.00	275,000.00	
Sanford Cotton Mills	J. R. Jones	Sanford	149,700.00	119,760.00	100,000.00	19,760.00
Scotland Cotton Mill	Geo. F. Avinger	Laurinburg	120,150.00	132,165.00	97,600.00	34,565.00
Scott-Mebane Manufacturing Co.	Chas. B. Irwin	Graham	75,000.00	75,000.00	75,000.00	
Selma Cotton Mill	W. H. Call	Selma	90,000.00	82,500.00	82,500.00	
Shaw Cotton Mills	W. T. Shaw	Weldon	45,800.00	40,000.00	40,000.00	
Shelby Cotton Mills	J. C. Smith	Shelby	150,000.00	100,000.00	88,730.00	11,270.00
Sidney Cotton Mills	J. L. Scott, Jr.	Graham	40,000.00	40,000.00	40,000.00	
†Southern Cotton Mills		Bessemer City				
Smith Cotton Mill Co	J. A. Smith	Bessemer City	50,000.00	40,000.00	25,000.00	15,000.00
Smitherman (The) Cotton Mills	A. W. E. Capel	Troy	73,000.00	100,000.00	100,000.00	

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COTTON MILL CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Smithfield Cotton Mills	F. K. Broadhurst	Smithfield	$ 162,400.00	$ 113,000.00	$ 103,500.00	$ 9,500.00
Smith Manufacturing Co	E. L. Smith	Durham	20,000.00	12,905.00	12,905.00	
Spencer Mountain Mills	W. T. Love	Lowell	105,000.00	105,000.00	98,914.00	6,086.00
Spray Cotton Mills	W. R. Walker	Spray	200,000.00	150,000.00	101,777.00	48,883.00
Spray Woolen Mills Co	Lawrence McRae	Spray	152,100.00	45,000.00	38,650.00	12,350.00
Springfield Cotton Mill	M. M. Morgan	Laurel Hill	45,000.00	45,000.00	40,048.00	3,952.00
Stanley Creek Cotton Mills	E. L. Pegram	Stanley	34,450.00	34,450.00	32,000.00	2,450.00
Statesville (The) Cotton Mills	T. D. Miller	Statesville	175,000.00	130,000.00	130,000.00	
Steele's Mill	R. A. Johnson	Rockingham	225,000.00	283,114.00	283,114.00	
Sterling Cotton Mills	A. H. Vann	Franklinton	100,000.00	206,600.00	206,600.00	
Stony Point Manufacturing Co	A. L. Watts	Stony Point	67,700.00	40,000.00	35,000.00	5,000.00
Tarboro Cotton Factory	L. L. Staton	Tarboro	164,450.00	128,820.00	128,820.00	
Taylorsville Cotton Mill Co	T. H. Miller	Taylorsville	44,950.00	44,950.00	5,000.00	39,950.00
Tolar Hart and Holt Mills	E. W. Nolley	Fayetteville	138,000.00	138,000.00	114,150.00	23,850.00
Transylvania Mill Co		Brevard				
Travora Manufacturing Co	Wm. E. White	Graham	60,000.00	90,000.00	88,400.00	1,600.00
Trenton Cotton Mills	J. K. Dixon	Gastonia	124,800.00	103,942.00	103,942.00	
Trolinwood Manufacturing Co	J. A. Trolinger	Haw River	30,400.00	30,400.00	24,500.00	5,900.00
Tuckaseigee (The) Manufacturing Co	A. P. Rhyne	Mt. Holly (Near)	40,000.00	85,000.00	83,815.00	1,185.00
Tuscarora Manufacturing Co	Paul Barringer	Mt. Pleasant	45,000.00	45,000.00	30,400.00	14,600.00

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Union Cotton Mills	J. H. Foil	Maiden	119,200.00	80,000.00	70,250.00	9,750.00
Vance Cotton Mills	E. B. Neave	Salisbury	100,000.00	105,000.00	105,000.00	
†Vermont Mills	L. L. Jenkins	Bessemer City		50,000.00	50,000.00	
Victory (The) Manufacturing Co	H. W. Lilly	Fayetteville	225,000.00	125,000.00	50,350.00	74,650.00
Virginia Cotton Mills	Geo. W. Thompson	Swepsonville	100,000.00	125,000.00	120,348.00	4,652.00
Vivian Cotton Mills	D. R. Mauney	Cherryville	49,700.00	40,000.00	32,625.00	7,375.00
Wadesboro Cotton Mills Co	J. F. Hatchcock	Wadesboro	60,400.00	48,000.00	48,000.00	
Wampum Cotton Mills	J. A. Abernathy	Lincolnton	160,000.00	118,234.00	118,234.00	
Watts Manufacturing Co	J. W. Watts	Lilledoun	26,898.00	27,560.00	27,560.00	
*Waverley Cotton Mills Co	Geo. F. Avinger	Laurinburg	47,575.00	10,000.00	10,000.00	
Weldon (The) Cotton Manufacturing Co	W. T. Shaw	Weldon	77,825.00	66,255.00	40,000.00	26,255.00
White Williamson Co	G. F. Williamson	Saxapahaw	180,000.00	98,400.00	90,074.00	8,326.00
Whitnel Cotton Mill Co	J. L. Nelson	Whitnel	125,000.00	75,000.00	55,800.00	9,200.00
*Williamson Manufacturing Co	F. L. Williamson	Burlington	7,000.00	3,500.00	3,500.00	
Wilmington Cotton Mills	H. M. Chase	Wilmington	200,000.00	60,000.00	55,000.00	5,000.00
Wilson Cotton Mill	R. G. Briggs	Wilson	75,000.00	60,000.00	45,000.00	15,000.00
Wiscassett Mills Co	J. F. Cannon	Albemarle	483,200.00	400,000.00	292,950.00	107,050.00
Woodlawn Manufacturing Co	C. E. Hutchinson	Mt. Holly	100,000.00	75,000.00	66,150.00	8,850.00
Worth Manufacturing Co	J. E. Williamson	Worthville	200,000.00	107,000.00	107,200.00	
Young-Hartsell Mills Co	J. L. Hartsell	Concord	100,000.00	66,000.00	54,235.00	11,765.00
Totals			38,190,062.00	32,573,472.00	26,781,637.00	5,791,835.00

* Organization incomplete.
† In hands of receiver.
‡ Organization incomplete.

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MISCELLANEOUS CORPORATIONS.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Aaron's Pharmacy	D. J. Aaron	Mt. Olive	$ 10,000.00	$ 9,000.00	$ 9,000.00	$ .....
Aberdeen Power and Milling Co	J. F. Allred	Aberdeen	3,950.00	3,950.00	2,195.00	1,755.00
Aberdeen Sash, Door and Blind Co	J. F. Allred	Aberdeen	15,000.00	15,000.00	12,600.00	2,400.00
Abernathy-Shields Co	J. T. Abernathy	Gastonia	5,000.00	5,000.00	3,000.00	2,000 00
Absher, The W. M. Co	S. E. Absher	No. Wilkesboro	16,554.00	6,750.00	6,750.00	.....
Acme Drug Co	D. T. Worley	Raleigh	23,976.00	23,976.00	20,718.00	3 249.00
Acme Canning Co	D. E. Wooten	Reidsville	8,500.00	6,500.00	6,500.00	.....
Acme Hosiery Mills, Inc	O. R. Cox	Asheboro	12,500.00	8,000.00	8,000.00	.....
Acme Manufacturing Co	J. G. McCormick	Wilmington	200,000.00	170,000.00	168,411.00	1,589.00
Adams Grain and Provision Co	H. D. Fowler	Charlotte	30,000.00	30,000.00	14,700.00	15,300.00
Adams & Hunt, Inc.	J. M. Hunt	Greensboro	3,000.00	3,000.00	3,000.00	.....
Aden Axle Lubricating Co	Jos. Aden	Greensboro	1,450.00	1,450.00	1,450.00	.....
Agricultural (The) Publishing Co	C. H. Poe	Raleigh	13,500.00	13,500.00	4,500.00	9,000.00
Agro Farming and Trading Co	D. B. Coltrane	Concord	.....	.....	.....	.....
Alamance Fair Association	.....	Burlington	.....	.....	.....	.....
Alamance Insurance and Real Estate Co	W. E. Sharpe	Burlington	30,000.00	30,000.00	4,625.00	25,375.00
Alamance Motor Car Co.	J. W. McPherson	Haw River	4,600.00	1,000.00	1,000.00	.....
Alba Mineral Co	I. W. Goodhue	Kinsey	3,000.00	3,000.00	.....	3,000.00
Albemarle Development Co.	J. A. Wilkinson	Belhaven	50,000.00	25,000.00	25,000.00	.....
Albemarle Furniture and Manufacturing Co	R. A. Corwell	Albemarle	9,150.00	11,900.00	11,900.00	.....
Albemarle Grocery Co	D. B. McCurdy	Albemarle	5,700.00	5,700.00	5,700.00	.....

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Albemarle Ice Co	E. V. Perry	Hertford	14,000.00	12,000.00	12,000.00	
Albemarle Live Stock Co	J. R. Klutz	Albemarle	5,000.00	5,000.00	1,000.00	4 000.00
Albemarle Lumber Co	W. G. Underwood	Hertford	80,000.00	140,162.00	140,162.00	
Albemarle Mantel Co	J. M. Boyett	Albemarle	10,200.00	5,000.00	5,000.00	
Albemarle Park Co	J. A. Burckle	Asheville	50,000.00	81,950.00	81,950.00	
Albemarle Real Estate and Insurance Co	H. L. Mann	Albemarle	5,000.00	4,660.00	3,728.00	932.00
Albemarle Steam Laundry Co	A. L. Patterson	Albemarle	2,000.00	1,800.00	1,750.00	50.00
Alderman-Capehart Laundry, Inc	W. L. Vaughn	Washington	3,250.00	3,250.00	1,550.00	1,700.00
Alexander (The J. K. A.) Co	J. K. A. Alexander	Charlotte	500.00	350.00	350.00	
Alexander Chair Co	James Watts	Taylorsville	1,800.00	1,000.00	1,000.00	
Alexander Hardware Co	R. L. Matheson	Taylorsville	2,200.00	2,200.00	2,200.00	
Alexander (The F. D.) Land Co	F. D. Alexander	Charlotte	6,000.00	3,060.00	3,060.00	
Alford, G. B. Co	G. B. Alford	Holly Springs	4,250.00	4,250.00	4,250.00	
Allen (The) Co	R. E. Allen	Winston-Salem	10,000.00	7,500.00	7,500.00	
Allen Grocery Co	O. B. Allen	Creedmoor	1,000.00	1,000.00	700.00	300.00
Allen-Harris Co	I. C. Harris	Oxford	1,000.00	1,000.00	1,000.00	
Allen-Moss Hardware Co	G. B. Allen	Henderson	4,000.00	4,000.00		4,000.00
Allen-Owens Co	H. N. Snow	Durham	14,600.00	14,600.00	7,315.00	7,285.00
Alligator Lumber Co	H. T. Greenleaf	Elizabeth City				
Alliance Manufacturing Co	A. W. Dark	Bear Creek	1,370.00	1,370.00	1,370.00	
Allison Grocery Co	J. O. Rankin	Gastonia	30,000.00	21,000.00	16,000.00	5,000.00
Alloway Cemetery Co	L. M. Cook	Red Springs	2,100.00	1,260.00	700.00	560.00
Alma Furniture Co	J. H. Petty	High Point	10,000.00	10,000.00	10,000.00	
Alma Lumber Co	C. J. Cottingham	Alma	35,000.00	35,000.00	22,400.00	12,000.00
Alston (The) Co	A. W. Alston	Louisburg	2,500.00	2,310.00	2,310.00	
Alton (The) Manufacturing Co	S. K. Scott	Mebane	1,900.00	950.00	700.00	250.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
American Canning Co	A. F. Messick	Winston-Salem	$	$	$	$
American Cotton Manufacturers Association	C. B. Bryant	Charlotte				
American Furniture Co	J. N. Mendenhall	Lexington	5,500.00	5,500.00	5,500.00	
American Machine Manufacturing Co	W. H. Flint	Charlotte	208,500.00	80,000.00	74,500.00	5,500.00
American Motor Co	L. Hopkins	Greensboro	300.00	300.00	300.00	
American Realty and Auction Co	J. R. Thomas	Greensboro	6,000.00	6,000.00	3,650.00	2,350.00
American Roofing Tile Co	Luke Seawell	Charlotte				
American Warehouse Co	F. M. Ellett	Spray	1,302,500.00	350,000.00	132,499.00	217,905.00
Amos Furniture Co	R. T. Amos	High Point	2,500.00	2,500.00	1,500.00	1,000.00
Andrews and Waddell Furniture Co	E. S. Waddell	Goldsboro	1,200.00	3,850.00	4,310.00	
Anson County Warehouse Co	W. T. Rose	Wadesboro	3,965.00	1,200.00	1,200.00	
Anson Real Estate and Insurance Co	W. T. Rose	Wadesboro	7,500.00	7,000.00	2,270.00	4,730.00
Anthony, G. W., Co	Geo. W. Anthony	Burlington	25,000.00	16,000.00	1,600.00	14,400.00
Apex Canning Co	L. S. Olive	Apex	3,270.00	700.00	500.00	200.00
Apex Farmers Con. Tobacco Co	C. F. Williams	Apex	2,000.00	2,000.00	1,250.00	750.00
Apinol Chemical Co	T. B. Willard	Wilmington	1,750.00	1,750.00		1,750.00
Apex Land and Improvement Co	J. R. Cunningham	Apex	9,000.00	9,000.00	6,950.00	2,050.00
Apex Lumber Co	Julius Duncan	Hamlet	20,000.00	15,000.00	9,700.00	5,300.00
Apex Mule and Supply Co	J. R. Cunningham	Apex	5,000.00	5,000.00	3,375.00	1,625.00
Appalachian Construction Co	T. C. McNeely	Hendersonville	88,500.00	3,000.00		3,000.00

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Archdale Roller Mil	H. S. Ragan	Archdale	6,000.00	4,000.00	2,250.00	1,750.00
Arey, D. L., Distilling Co	E. C. Arey	Salisbury	20,000.00			
Arey Hardware Co	E. B. Arey	Salisbury	10,000.00	6,000.00	6,000.00	
Argus Publishing Co	J. E. Robinson	Goldsboro	4,700.00	2,500.00	2,500.00	
Armature Winding and Ferrofix Bras. Co	L. F. Stratton	Charlotte	2,100.00	700.00	700.00	
Armfield (The) Co	W. D. Armfield	Fayetteville	30,000.00	20,700.00	20,700.00	
Armfield-McLaughlin Realty Co	D B. McCreary	Asheboro	4,000.00	4,000.00	4,000.00	
Armstrong Grocery Co	H. W. Armstrong	New Bern	12,200.00	12,200.00	12,200.00	
Arrington-Bissette (The) Co	Geo. N. Bissette	Nashville	12,000.00	37,000.00	17,804.00	19,196.00
Asbury, E. M., Co	E. M. Asbury	Albemarle	2,500.00	2,500.00	2,500.00	
Asheboro Chair Co	J. O. Redding	Asheboro	20,000.00	20,000.00	20,000.00	
Asheboro Copper Mining Co	A. J. Thurber	Asheboro	1,837.00	1,500.00	1,500.00	
Asheboro Drug Co	R. I. Dickens	Asheboro	4,000.00	4,000.00	4,000.00	
Asheboro (The) Furniture Co	J. L. Lewis	Asheboro	7,500.00	7,500.00	7,500.00	
Asheboro (The) Gold Mining Co	J. P. Steinback	Asheboro	8,500.00	4,600.00	4,600.00	
Asheboro Grocery Co	D. B. McCrary	Asheboro	9,700.00	8,000.00		8,000.00
Asheboro Roller Mills	W. J. Scarboro	Asheboro	10,300.00	9,440.00	9,440.00	
Asheboro Wheelbarrow and Manufacturing Co	E. Moffitt	Asheboro	15,000.00	15,000.00	15,000.00	
Asheville Automobile and Transit Co	E. I. Frost	Asheville				
Asheville-Biltmore Sanitarium Inc	C. L. Scott	Kenilworth	22,600.00	12,500.00	8,500.00	4,000.00
Asheville China Co	A. H. Mills	Asheville	1,100.00	1,100.00	800.00	300.00
Asheville Coal and Lumber Co	A. H. McCormick	Asheville	4,600.00	4,600.00	789.00	3,811.00
Asheville Country Club	Thompson Fraser	Asheville	14,350.00	3,740.00	3,740.00	
Asheville Dray, Fuel and Construction Co	R. M. Ramsey	Asheville	5,000.00	6,000.00	6,000.00	
Asheville (The) Dry Goods Co	M. Swartzberg	Asheville	12,000.00	12,000.00	10,000.00	2,000.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Asheville Hardware Co	W. R. Ellerson	Asheville	$ 25,600.00	$ 46,675.00	$ 46,675.00	$
Asheville Harness Co	C. N. Webster	Asheville	10,000.00	10,000.00	10,000.00	
Asheville Horse Show Association	W. F. Randolph	Asheville	1,160.00	1,160.00		1,160.00
Asheville Ice and Coal Co	H. T. Collins	Asheville	10,000.00	16,400.00	16,400.00	
Asheville Lumber Co	J. E. Dickerson	Asheville	25,000.00	31,738.00	31,738.00	
Asheville Printing and Engraving Co	L. Burns	Asheville	2,500.00	2,000.00	2,000.00	
Asheville Pure Milk Co	R. P. Johnston	Asheville	3,500.00	1,000.00	1,000.00	
Asheville School	N. M. Anderson	Asheville	80,000.00	60,000.00	8,615.00	51,385.00
Asheville Steam Laundry Co	Gay Green	Asheville	35,000.00	15,000.00	5,500.00	9,500.00
Asheville Supply and Foundry Co	W. C. Britt	Asheville	25,000.00	25,000.00	22,650.00	2,350.00
Asheville Veneer Co	J. G. Adams	Biltmore	33,000.00	16,658.00	16,658.00	
Asheville Wholesale Credit Men's Association	A. D. Monteath	Asheville				
Asheville Wholesale Drug Co	J. F. Glenn	Asheville	18,000.00	3,162.00	3,162.00	
Ashpole Ginning Co	J. C. Blanchard	Lumberton	4,550.00	3,125.00	3,125.00	
Atha Chair Co	W. L. Gilbert	Statesville	18,700.00	9,000.00	9,000.00	
Atkinson (The) Co	J. S. Atkinson	Elkin	16,000.00	12,000.00	9,700.00	2,300.00
Atlantic (The) Fire Insurance Co	G. H. Dortch	Raleigh	125,000.00	75,000.00	2,613.00	72,387.00
Atlantic Furniture Co	Wescott Roberson	High Point	30,900.00	2,500.00	2,500.00	
Atlantic Improvement Co	C. N. Blue	St. Pauls	40,000.00	20,000.00	12,500.00	7,500.00
Atlantic Manufacturing and Stave Co	H. McMillan	Washington	7,000.00	7,000.00	7,000.00	

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Atlantic Motor Co.	L. Hopkins	Greensboro	300.00	300.00	300.00	
Atlantic Wagon and Vehicle Co.	L. C. Herring	Rose Hill	9,200.00	9,200.00	8,845.00	355.00
Atlantic Yacht Club	J. H. Davis	Wrightsville Beach	2,500.00	2,500.00	2,250.00	250.00
Aulander Realty Co.	W. T. Dunning	Aulander	5,000.00	5,000.00	5,000.00	
Aurora Hardware Co.	W. A. Thompson	Aurora	3,750.00	3,750.00	3,000.00	750.00
Austin J. L. Co.	J. L. Austin	Wingate	12,000.00	10,000.00	8,000.00	2,000.00
Austin Stephenson (The) Co.	W. H. Austin	Smithfield	25,000.00	27,650.00	27,650.00	
Auto (The) Co.	W. G. Elliott	Wilmington	5,500.00	3,700.00	3,600.00	100.00
Automatic (The) Packing and Labeling Co.	T. M. Gorman	Durham	134,700.00	27,540.00	600.00	26,940.00
Avenue Land Co.	J. W. Cates	Burlington	9,600.00			
Avery Farms Inc.	A. C. Avery, Jr.	Plumtree	10,000.00	9,780.00	9,780.00	
Aycock, C. P., Supply Co.	C. P. Aycock	Pantego	10,000.00	13,500.00	13,100.00	400.00
Ayden Loan and Insurance Co.	J. F. Barwick	Ayden	2,550.00	2,550.00	350.00	2,200.00
Ayden (The) Lumber Co.	David Gibb	Ayden	15,600.00	15,600.00	12,100.00	3,500.00
Ayden (The) Tobacco Co.	Robt. Worthington	Ayden	3,610.00	3,610.00	2,000.00	1,610.00
Aydlett Bros. Co.	J. H. Aydlett	Elizabeth City	74,000.00	29,600.00	23,522.00	6,078.00
Backwoods Fishing Club	W. G. Balsley	Greensboro	700.00	200.00	200.00	
Bagwell (The) Real Estate Co.	W. H. H. Bagwell	Hamlet	12,150.00	12,660.00	12,660.00	
Bailey Brothers Inc.	M. D. Bailey	Winston-Salem	287,800.00	173,250.00	173,250.00	
Bailey (The) Drug Co.	W. H. Smith	Bailey	800.00	1,000.00		1,000.00
Bailey (The) Lumber Co.	J. M. Bailey	Bakersville	5,000.00	5,000.00	1,000.00	4,000.00
Bailey Supply Co.	W. T. Bailey, Jr	Washington	6,600.00	5,000.00	5,000.00	
Baker Thompson Lumber Co.	Geo. W. Thompson	Raleigh	25,000.00	12,000.00	10,000.00	2,000.00
Balfour Pink Granite Co.	E. D. McCall	Salisbury	35,000.00	15,000.00	3,650.00	11,350.00
Balfour Quarry Co.	W. B. Valentine	Asheville	35,700.00	13,000.00	7,730.00	5,270.00

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MISCELLANEOUS CORPORATIONS— Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Ball, J. G. Co	J. G. Ball	Raleigh	$ 45,000.00	$ 12,700.00	$ 12,700.00	$ .....
Ballard (The) B. W. Co	B. W. Ballard	Franklinton	10,000.00	10,000.00	10,000.00	.....
Ballinger (The) Co	B. L. Ballinger	Tryon	10,000.00	10,000.00	5,000.00	5,000.00
Banner Manufacturing Co	J. L. Banner	Mt. Airy	9,000.00	6,000.00	6,000.00	.....
Banner Roller Mills, Inc	W. E. Grigg	Lincolnton	23,000.00	20,000.00	2,500.00	17,500.00
Banner Warehouse Co	N. A. Currie	Clarkton	2,400.00	1,900.00	1,900.00	.....
Baraca (The) Publishing Co	J. D. Berry	Raleigh	6,000.00	6,000.00	.....	6,000.00
Barnardsville Lumber Co	T. T. Money	Barnardsville	8,000.00	5,000.00	1,200.00	3,800.00
Barnes Bros. Drug Co	D. R. Barnes	Maxton	5,000.00	5,000.00	4,000.00	1,000.00
Barnes (The) Carroll Co	Chas Carroll	Clayton	4,500.00	3,500.00	3,500.00	
Barnes-Graves Grocery Co	J. D. Taylor	Wilson	9,000.00	9,000.00	8,252.00	7,488.00
Barnes Grocery Co	N. L. Barnes	Raleigh	3,000.00	3,000.00	3,000.00	.....
Barnesville Ginning	J. C. Blanchard	Sterling	4,300.00	3,500.00	3,125.00	375.00
Barnes (The) & Holliday Co	R. L. Cromortie	Dunn	8,200.00	10,000.00	10,000.00	.....
Barnhardt Mfg. Co	T. M. Barnhardt	Charlotte	24,400.00	24,400.00	23,725.00	675.00
Barringer Manufacturing Co	K. M. Holshouser	Rockwell	13,500.00	8,000.00	8,000.00	.....
Bass, W. D., Co	W. D. Bass	Roanoke Rapids	7,000.00	7,450.00	7,450.00	.....
Battleboro Oil Co	M. C. Braswell	Battleboro	25,000.00	25,000.00	8,400.00	16,600.00
Baynes Mercantile Co	O. W. Baynes	Winston-Salem	3,900.00	3,900.00	2,370.00	1,530.00
Bazaar Dry Goods Co	S. H. Rogers	Creedmoor	2,000.00	2,000.00	2,000.00	.....

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Beach Water (The) Co	H. E. Bonits	Wrightsville Beach	2,850.00	1,000.00	1,000.00	
Beacom Supply Co	H. Beacom	Henderson	25,000.00	25,000.00	19,575.00	5,425.00
Beasley-Alston (The) Drug Co	A. W. Alston	Louisburg	3,000.00	3,700.00	3,700.00	
Beaufort County Lumber Co., of North Carolina	W. H. Jackson	Shelmerdine	120,000.00	301,171.00	301,171.00	
Beaumont Furniture Co	W. B. Taylor	Asheville	10,000.00	11,606.00	11,606.00	
Behrends-Zeigler Furniture Co	Geo. Zeigler	Wilmington	4,000.00	2,000.00	1,500.00	500.00
Belhaven Lumber Co	A. C. Opperman	Belhaven	50,000.00	25,000.00	15,000.00	10,000.00
Belk, J. M., Co	T. B. Brown	Gastonia	21,000.00	15,000.00	10,000.00	5,000.00
Belk, R. J., Co	J. G. Parker	Waxhaw	6,100.00	4,800.00	4,000.00	800.00
Belk Harry Co	A. W. Harry	Salisbury	10,100.00	8,000.00	8,000.00	
Bell & Harris (The) Furniture Co	W. R. Harris	Concord	16,500.00	16,500.00	13,050.00	3,450.00
Belle Vue Manufacturing Co	T. N. Webb	Hillsboro	105,000.00	92,704.00	80,000.00	12,704.00
Bell Lumber Co	L. A. Bird	Mt. Olive	12,500.00	25,000.00	11,228.00	13,772.00
Belmont Land Co	John S. Henderson	Salisbury	15,000.00	9,700.00	7,500.00	2,700.00
Bennett & Co	S. O. Bennett	Winston	2,500.00	675.00	675.00	
Bennett Live Stock Co	W. E. Borden	Goldsboro	5,000.00	8,500.00	8,500.00	
Benevolent Colored Brotherhood Society	A. Lanier	Williamston				
Benson Weatherly Co	C. L. Benson	Nashville	2,500.00	3,000.00	2,500.00	500.00
Berryhill-Suther-Durfee Co	Jas. Ker Jr.	Charlotte	10,000.00	4,500.00	4,500.00	
Bessemer City Cornet Band, Inc	J. J. Ormond	Bessemer City				
Bessemer Ginning Co	C. E. Whitney	Bessemer City	2,055.00	2,055.00	1,000.00	1,055.00
Bessemer Mercantile Co	J. H. Wilkins	Bessemer City	6,000.00	3,750.00	3,000.00	750.00
Best Chair Co	B. A. Best	High Point	12,300.00	12,300.00	5,125.00	7,175.00
Bethania Stock Co	O. J. Lehmans	Bethania	7,500.00	5,930.00	5,930.00	1,570.00
Biblical Recorder Publishing Co	J. S. Farmer	Raleigh	19,700.00	10,000.00	1,078.00	8,922.00
Biscoe Bending and Chair Manufacturing Co	W. B. Hicks	Biscoe	18,550.00	18,600.00	18,600.00	

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Biscoe Foundry and Machine Co	J. R. Page	Biscoe	$ 39,527.00	$ 4,000.00	$ 600.00	$ 3,400.00
Biscoe Hardware Co	D. M. Hunsucker	Biscoe	525.00	600.00	600.00	
Blackman Wood Co	J. H. McAden	Charlotte	500.00	150.00	150.00	
Blackwell Bushnell Co	S. H. Bushnell	Waynesville	10,000.00	14,000.00		14,000.00
Black Mountain Lumber Co	W. L. Doughtery	Black Mountain	2,800.00	2,800.00	950.00	1,850.00
Bladen Land and Lumber Co	M. B. McAuley	Clarkton	10,000.00	3,000.00		3,000.00
Blades, J. B., Lumber Co	J. V. Blades	New Bern	50,000.00	30,000.00	26,062.00	3,938.00
Blair-Hoskins (The) Co	Bascom Hoskins	High Point	3,000.00	3,000.00	2,000.00	1,000.00
Blake Drug Co., John S	M. M. Murphy	Charlotte	10,000.00	7,000.00	4,000.00	3,000.00
Blalock Hardware Co	R. L. Hardison	Wadesboro	30,000.00	24,125.00	24,125.00	
Blowing Rock Line	T. F. Seshorn	Lenoir	1,000.00	1,000.00	1,000.00	
Blowing Rock Mercantile Co	J. B. Clarke	Blowing Rock	5,500.00			
Blue, N. C., Co	N. C. Blue	Rockfish	1,200.00	1,500.00	1,500.00	
Blue Ridge Bending Co	J. R. Powell	Lenoir	9,650.00	5,790.00	4,000.00	1,790.00
Blue Ridge Coal and Wood Co	Gay Green	Asheville	14,000.00	7,000.00	3,500.00	3,500.00
Blue Ridge Construction Co	Geo. W. Wrenn	Asheville	15,000.00	15,000.00	15,000.00	
Blue Ridge Furniture Co	J. D. Blanton	Marion	25,000.00	25,000.00	25,000.00	
Blue Ridge Iron Co	Z. T. Smith	Mt. Airy	21,000.00	14,000.00	14,000.00	
Blue Ridge Lime Co	G. Green	Asheville	15,500.00	8,300.00	8,300.00	
Blue Ridge Locust Pin Co	S. W. Enloe	Dillsboro	15,000.00	12,000.00	12,000.00	

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Blue Ridge Mining and Milling Co.	Chas. H. Gifford	Hobart	13,102.00	13,102.00	3,800.00	9,302.00
Board of Trade of Winston-Salem	A. G. Page	Winston-Salem				
Bobbitt Co.	J. R. Bobbitt	Rocky Mount	2,000.00	1,500.00	1,500.00	
Bobbitt-Wynne Drug Co.	C. B. Crowell	Raleigh	10,000.00	10,000.00	6,400.00	3,600.00
Boney and Harper Milling Co.	C. T. Harper	Wilmington	31,000.00	31,000.00	29,900.00	1,100.00
Bostian, D. J., Mercantile Co.	D. J. Bostian	Concord	270.00	270.00		270.00
Boston (The) Shoe Store Inc	Charles Nichols	Asheville	9,500.00	12,500.00	12,500.00	
Boulevard Drug Co.	R. P. Ray	Spray	6,100.00	3,000.00	3,000.00	
Bowers-White Lumber Co.	W. H. White	Scotland Neck	2,000.00	7,200.00	7,200.00	
Boyden and Overman Co.	E. R. Overman	Salisbury	11,000.00	11,000.00	11,000.00	
Boykin Grocery Co.	L. R. Pierson	Wilson	40,000.00	36,412.00	36,412.00	
Boykin-Townsend (The) Realty Co.	D. S. Boykin	Wilson	11,500.00	11,900.00	7,775.00	4,125.00
Boylan-Pearce Co.	K. W. Weathers	Raleigh	40,700.00	40,700.00	25,617.00	15,083.00
Boyles Bros. Co.	C. O. Boyles	Winston-Salem	7,000.00	7,000.00	7,000.00	
Bradford Knitting Mill	E. Morrison	Statesville	25,100.00	14,000.00	9,600.00	4,400.00
Bradham Drug Co.	R. F. Butler	New Bern	16,000.00	8,000.00	5,000.00	3,000.00
Brame Drug Co.	R. M. Brame	No. Wilkesboro	11,400.00	11,400.00	10,000.00	1,400.00
Branning Manufacturing Co.	Horton Cornin, Jr.	Edenton	100,000.00	300,000.00	225,596.00	74,404.00
Brannon Carbonating Co.	J. D. Bellvean	Charlotte	6,000.00	2,500.00	2,500.00	
Braswell, J. C. Co.	J. C. Braswell	Rocky Mount	20,000.00	20,000.00	20,000.00	
Brawley, R. V., Co	S. W. Hoffman	Statesville	10,000.00	10,000.00	10,000.00	
Brevard Land and Timber Co.	W. W. Zachary	Brevard	5,000.00	5,000.00	4,000.00	1,000.00
Brevard Tannin Co.	W. F. Decker	Pisgah Forest	300,000.00	96,159.00	96,159.00	
Briar Creek Brick and Cememt Co.	J. H. Ross	Charlotte	2,800.00	2,800.00	2,000.00	800.00
Brick and Lumber Co.	C. S. Brasington	Wadesboro	10,000.00	10,000.00	4,000.00	6,000.00
Bridger (The) Co.	H. C. Bridger	Bladenboro	15,000.00	21,000.00	13,565.00	7,435.00
Bridgers Tailoring Co.	J. E. Bridgers	Raleigh	4,500.00	4,500.00	1,250.00	3,250.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value. Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Bridgeton (The) Lumber Co	A. F. Butning	Bridgeton	$ 16,000.00	$ 16,000.00	$ 8,510.00	$ 7,490.00
Brinkley-Phillips Co	P. W. Brinkley	Plymouth	4,000.00	4,000.00	4,000.00	
Broad River Lumber Co	C. J. Angle	Rutherfordton	30,000.00	32,737.00	32,737.00	
Broaddus & Ives Lumber Co	C. L. Ives	New Bern	100,000.00	100,000.00	58,400.00	41,600.00
Bragaw Fertilizer Co	Wm. Bragaw	Washington	10,000.00	7,500.00	7,500.00	
Broadway Store Co	G. T. Chandler	Broadway	5,000.00	4,500.00	4,500.00	
Brockton Trading Co	R. C. Adams	John Station	25,000.00	22,500.00	22,500.00	
Brogden, W. L. Co	W. L. Brogden	Raleigh	2,000.00	2,000.00		2,000.00
Brooklyn Sewerage Co	H. L. Fentress	Washington	1,500.00	1,500.00		1,500.00
Brooks (The) Manufacturing Co	T. T Brooks	Greensboro	5,000.00	5,000.00	4,860.00	140.00
Brooks (The) Mercantile Co	R. U. Brooks	Nashville	10,000.00	10,000.00	10,000.00	
Broughton Buggy Co	W. N. Old	Elizabeth City	5,000.00	5,000.00	4,000.00	1,000.00
Brown, H. J., Co	F. P. Brown	Raleigh	10,000.00	8,000.00	6,000.00	2,000.00
Brown Book Co	E. L. Brown, Jr	Asheville	5,400.00	8,000.00	8,000.00	
Brown Bros. Co	R. M. Burleson	Plumtree	10,000.00	2,500.00	2,500.00	
Brown Bros Co	W. T. Brown	Winston-Salem	100,000.00			
Brown-Cannon Co	E. H. Brown	Concord	10,100.00	5,000.00	5,000.00	
Brown-Hewitt Lumber Co	A. C. Hewitt	Marion	5,000.00	5,000.00	5,000.00	
Brown-Knox Mercantile Co	H. J. Brown	Davidson	23,000.00	23,000.00	14,000.00	9,000.00
Brown Lumber Co	L. C. Nance	Hillsboro	10,000.00	11,600.00	11,600.00	

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Brown-Miller Shoe Co.	C. W. Brown	Asheville	10,000.00	16,000.00	16,000.00	.....
Brown-Palmer Clothing Co.	F. L. Palmer	Salisbury	12,000.00	10,000.00	10,000.00	.....
Brown Real Estate Co.	S. S. Brown	Greensboro	2,500.00	2,500.00	1,990.00	510.00
Brown-Rogers Co.	J. M. Rogers	Winston-Salem	61,500.00	42,193.00	42,193.00	.....
Brown-Shaw Lumber Co.	H. M. Brown	Pembroke	10,000.00	6,000.00	6,000.00	.....
Brown, Frank C., Sons Co.	W. C. Brown, Jr.	Winston-Salem	4,700.00	4,000.00	4,000.00	.....
Brown Supply Co.	J. D. Finch	Bailey	9,900.00	10,527.00	2,900.00	7,627.00
Brown's Warehouse Co.	W. B. Carter	Winston-Salem	36,800.00	15,000.00	15,000.00	.....
Brown & Williamson Tobacco Co.	G. T. Brown	Winston-Salem	393,800.00	175,000.00	141,985.00	33,015.00
Brush Creek Bending Co.	C. L. Brower	Jordan	4,950.00	4,950.00	2,600.00	2,350.00
Bryan (The) Co.	D. T. Bryan	Rocky Mount	1,500.00	1,500.00	1,500.00	.....
Bryant Lumber Co	J. N. Bryant	Wilson	10,000.00	5,000.00	5,000.00	.....
Buchanan & Dunn Lumber Co.	W. B. Dunn	Sylva	10,000.00	7,000.00	6,317.00	783.00
Buckthorne Lodge Association, Inc	W. S. Jones	Manchester	50,000.00	12,000.00	9,900.00	2,100.00
Buchanan Lumber Co.	F. R. Whiting	Judson	30,000.00	.....	.....	.....
Buchanan Machine Co.	B. L. Buchanan	Charlotte	1,000.00	1,000.00	1,000.00	.....
Buckeye Water Co.	R. P. Hayes	Asheville, R. F. D. 3	3,000.00	2,600.00	2,600.00	.....
Buckhorn Land and Timber Co.	B. S. Jerman	Raleigh	16,000.00	12,874.00	12,874.00	.....
Buckhorn Lithia Water Co.	R. H. Hood	Bullock	12,000.00	12,000.00	2,750.00	9,250.00
Buck Shoals Co.	Baker E. Edwards	Ayden (P. O.)	40,000.00	11,083.00	11,083.00	.....
Buffalo City Mills, Inc.	F. M. Wirgman	Elizabeth City	25,000.00	29,866.00	29,866.00	.....
Buffalo Furniture Co.	W. P. Kornegay	Greensboro (near)	1,750.00	1,750.00	1,750.00	.....
Buffalo Mercantile Co.	P. McShane	Buffalo Cove	2,400.00	3,258.00	3,258.00	.....
Buford (The) Hotel Co.	R. M. Miller, Jr.	Charlotte	100,000.00	50,000.00	40,000.00	10,000.00
Bule, W. G., Co.	W. G. Bule	Fonteal	10,000.00	10,000.00	4,154.00	5,846.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Builders Lumber Co	Jno. W. Moore	Raeford	$ 2,700.00	$ 1,350.00	$ 1,000.00	$ 350.00
Building and Lumber Co (The)	T. W. Whitehurst	Greenville	6,000.00	5,500.00	4,600.00	900.00
Bull City (The) Drug Co	C. C. Spalding	Durham	2,100.00	2,950.00	2,950.00	.....
Bunday-Richardson Co	C. V. Richardson	Jamestown	3,000.00	2,200.00	2,200.00	.....
Burch-Gorman Co	Thos M. Gorman	Durham	6,000.00	8,500.00	6,000.00	2,500.00
Burgaw (The) Brick Works	J. H. Moore	Burgaw	3,300.00	7,000.00	7,000.00	.....
Burgin Co	W. O. Burgin	Thomasville	4,000.00	4,000.00	3,000.00	1,000.00
Burgrahaw Co	H. L. Fowler	Burlington	.....	.....	.....	.....
Burke Drug Co	C. E. Ross	Morganton	4,800.00	3,000.00	.....	3,000.00
Burleson (The J. E.) Mica Co	J. E. Burleson	Spruce Pine	5,000.00	4,000.00	1,600.00	2,400.00
Burlington Coffin Co	J. L. Scott	Burlington	43,500.00	43,500.00	33,400.00	10,100.00
Burlington Drug Co	C. H. Cates	Burlington	2,700.00	2,800.00	2,800.00	.....
Burlington Hardware Co	C. T. Holt	Burlington	5,000.00	5,000.00	5,000.00	.....
Burlington Hosiery Mills Co	A. H. Fogleman	Burlington	29,000.00	14,500.00	11,500.00	3,000.00
Burlington Lumber Co	W. E. Hay	Burlington	2,600.00	6,500.00	6,500.00	.....
Burlington (The) News Co	O. F. Crowson	Burlington	1,500.00	1,500.00	1,500.00	.....
Burroughs Grocery Co	W. H. Burroughs	Warrenton	1,500.00	2,000.00	2,000.00	.....
Burrus & Gray Co	A. H. Rawlings	New Bern	5,000.00	4,000.00	4,000.00	.....
Burwell & Dunn Co	R. A. Dunn	Charlotte	40,000.00	50,000.00	47,680.00	2,320.00
Butt, C. N. G., Co	Thos. Griffith	Charlotte	500.00	500.00	500.00	.....

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Butters Lumber Co	Frank H. Damon	Boardman	400,000.00	462,251.00	462,251.00	
Byrd Manufacturing Co	W. J. Griswold	Durham	5,250.00	2,500.00	1,000.00	1,500.00
Cabarrus County Warehouse Co	Jno. P. Allison	Concord	2,000.00	1,300.00	500.00	800.00
Cabarrus Land, Lumber and Mining Co	Jno. P. Allison	Concord	5,800.00	9,993.00	9,993.00	
Cabinet (The) Veneer Co	W. J. Rockey	Greenville	48,300.00	18,000.00	15,027.00	2,973.00
Caldwell Furniture Co	L. E. Rabb	Lenoir	5,500.00	16,000.00	16,000.00	
Caldwell Land and Lumber Co	Geo. W. Lex	Lenoir	312,800.00	80,000.00	80,000.00	
Calhoun-Wilkins Co	Jno. T. Wilkins	Hendersonville	7,800.00	7,800.00		7,800.00
Callahan-Dobson Shoe Co	C. R. Dobson	Greensboro	6,000.00	6,600.00	6,600.00	
Cameron (The) Co	C. E. Muse	Laurinburg	1,200.00	1,200.00	1,200.00	
Campbell-Kelly Medicine Co	A. C. Kelly	Raleigh	8,000.00			
Candor Fruit Growing Co	H. R. Clark	Candor	12,000.00	12,000.00	1,690.00	10,310.00
Candor Sales Co	C. C. Bennett	Candor	6,000.00	4,000.00		4,000.00
Cannon & Fetzer Co	P. B. Fetzer	Concord	96,000.00	20,034.00	20,450.00	
Cannon & Fetzer Co	E. W. Freeze	High Point	10,000.00	10,000.00	5,500.00	4,500.00
Cannon-Torrence Co	R. Torrence	Mt. Holly	9,000.00	9,000.00	3,500.00	5,500.00
Cape Fear Country Club	E. W. Van C. Lucas	Wilmington	1,100.00	3,500.00	3,500.00	
Cape Fear Dairy Co	A. Y. Kelly	Duke	1,600.00	1,750.00	1,000.00	750.00
Cape Fear Fisheries Co	Robt. W. Davies	Old Brunswick	40,000.00	40,000.00	40,000.00	
Cape Fear Machine Works	C. W. Worth	Wilmington	25,000.00	15,000.00	14,000.00	1,000.00
Cape Fear Manufacturing Co	A. A. Johnson	Greensboro	30,000.00	15,000.00	13,000.00	2,000.00
Cape Fear Oil Co	T. C. Taylor	Wilmington				
Capital Construction and Development Co	J. C. Drewry	Raleigh		150.00		150.00
Capudine Chemical Co	Henry T. Hicks	Raleigh	50,000.00	40,000.00	19,531.00	20,469.00
Caraleigh Phosphate and Fertilizer Co	C. V. Albright	Raleigh	99,500.00	135,000.00	75,000.00	60,000.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation. Excess.
Carl & Wadsworth Co	G. F. Brown	Concord	$ 5,000.00	$ 4,000.00	$ 4,000.00	$ .....
Carolina Abstract Title Co	G. H. Wright	Asheville	8,900.00	4,000.00	4,000.00	.....
Carolina Apartment Co	T. H. Wright	Wilmington	73,000.00	35,000.00	.....	35,000.00
Carolina Asbestos Manufacturing Co	R. G. Sloan	Greensboro	3,400.00	1,500.00	1,454.00	46.00
Carolina Bagging Co	J. H. Parham	Henderson	65,000.00	50,000.00	50,000.00	.....
Carolina Barytes Co	H. J. Moore	Stackhouse	40,000.00	30,000.00	20,000.00	10,000.00
Carolina Bottling Co	J. T. Honeycutt	Concord	3,000.00	3,000.00	3,000.00	.....
Carolina Bowling Alleys Co	C. M. Little	Washington	600.00	600.00	600.00	.....
Carolina Brick Co	L. Harvey	Kinston	25,000.00	20,763.00	19,581.00	1,182.00
Carolina Brokerage Co	C. C. McLean	Greensboro	600.00	150.00	150.00	.....
Carolina Buggy Manufacturing Co	S. K. Rowland	Henderson	25,500.00	25,500.00	19,500.00	6,000.00
Carolina Clay Co	E. I. Frost	Bryson City	5,000.00	5,000.00	3,000.00	2,000.00
Carolina Coal and Ice Co	H. A. Miller	Asheville	10,000.00	15,000.00	9,600.00	5,400.00
Carolina Cold Storage and Ice Co	F. S. Vernay	Winston-Salem	38,600.00	24,115.00	24,115.00	.....
Carolina (The) Chair Co	J. R. Walters	China Grove	25,000.00	1,000.00	1,000.00	.....
Carolina Colony Co	O. L. Clark	Clarkton	22,000.00	14,700.00	12,500.00	2,200.00
Carolina Co	J. C. Stone	Spruce Pine	10,000.00	100.00	.....	100.00
Carolina Coupler Co	S. G. Bernard	Asheville	13,600.00	.....	.....	.....
Carolina Distilling Co	E. A. Lackey	Hamlet	25,000.00	1,500.00	1,500.00	.....
Carolina Distributing Co	E. H. Moore	Washington	10,000.00	8,000.00	8,000.00	.....

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Carolina Electrical Co	N. L. Walker	Raleigh	5,900.00	5,000.00	5,000.00	
Carolina Engineering Co	W. K. Holt	Burlington	23,000.00	15,000.00	15,000.00	
Carolina-Florida Lumber Co	J. C. Angier	West Durham	50,000.00	30,000.00	23,860.00	6,140.00
Carolina Fruit Co	Ralph Page	Candor	11,800.00	1,975.00	1,975.00	
Carolina Fruit Package Co	T. N. Pierce	Warsaw		500.00	500.00	
Carolina Garage and Machine Co	E. C. Hillyer	Raleigh	14,000.00	12,000.00	6,000.00	6,000.00
Carolina Grocery Co	J. D. Jones	Fayetteville	8,500.00	8,500.00	5,091.00	3,409.00
Carolina Hardware Co	J. C. Bragg	Raleigh	5,000.00	5,000.00	5,000.00	
Carolina Hardwood Co	R. P. Bear	Asheville	5,000.00	10,980.00	10,980.00	
Carolina (The) Ice Co	Alf. A. Thompson	Raleigh	25,000.00	15,000.00	12,000.00	3,000.00
Carolina (The) Ice Machine Co	J. R. Curry	Charlotte	60,000.00	60,000.00	30,000.00	30,000.00
Carolina Improvement Co	W. E. Stubb	Belhaven	16,100.00	12,000.00	8,000.00	4,000.00
Carolina Insurance Co	M. S. Willard	Wilmington	50,000.00	45,000.00	15,000.00	30,000.00
Carolina (The) Land and Lumber Co	H. C. Hosier	Moyock	90,500.00	60,000.00	49,646.00	15,354.00
Carolina Loan and Realty Co	Geo. T. Penny	High Point	10,000.00	10,000.00	1,985.00	8,015.00
Carolina Lumber Co	H. M. McAllister	Lumberton	18,000.00	6,000.00	6,000.00	
Carolina Manufacturing Co	J. H. Weddington	Charlotte	40,000.00	40,000.00	22,800.00	17,200.00
Carolina Marble and Granite Co	C. B. Webb	Salisbury	12,000.00	9,000.00	6,500.00	2,500.00
Carolina Mills Co	E. L. Pfohl	Winston-Salem	8,000.00	4,500.00	4,500.00	
Carolina Mining and Realty Co	E. H. Hall	Salisbury	1,000.00	300.00	300.00	
Carolina Novelty Co	F. D. Lethco	Charlotte	2,900.00	2,900.00		2,900.00
Carolina (The) Paper Box Co	Samuel Lauthicum	Winston-Salem	16,000.00	10,153.00	6,783.00	3,370.00
Carolina Peanut Co	W. A. Pierce	Weldon	16 000.00	13,000.00	13,000.00	
Carolina Provision Co	R. C. Brooks	Franklin	3,700.00	2,775.00		2,775.00
Carolina Real Estate and Investment Co	F. B. Ogburn	Greensboro	7,000.00	9,875.00	9,875.00	

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Carolina Real Estate Trust Co	C. Van Lewen	Wilmington	$ 1,000.00	$ 1,000.00	$	$ 1,000.00
Carolina Realty Co	W. D. Wilkinson	Charlotte	7,500.00	9,375.00	6,400.00	2,975.00
Carolina Rice Mills	A. Ottinger	Goldsboro	18,200.00	28,000.00	28,000.00	
Carolina Roller Mills Co	W. M. Speed	Durham	49,000.00	22,500.00	15,000.00	7,500.00
Carolina Soda Water Co	C. C. Thomas	Durham	3,000.00	1,500.00	1,500.00	
Carolina Soapstone Co	W. B. Snow	Raleigh	12,000.00	4,000.00	4,000.00	
Carolina Timber Co	Jno. T. Reid	Wilmington (near)	150,000.00	103,443.00	103,443.00	
Carolina Trucking Development Co	C. Van Lewen	Wilmington	10,000.00	177,546.00	177,546.00	
Carolina Trust Co	A. J. Ruffin	Raleigh	100,000.00	7,500.00		7,500.00
Carr, O. W., & Co	Lulu B. Carr	Greensboro		250.00	250.00	
Carr & Atkins	W. S. Atkins	Greenville	5,500.00	5,500.00	2,500.00	3,000.00
Carrington-Gonella Store Co	R. E. Carrington	Sanford	2,500.00	2,500.00		2,500.00
Carrington, W. T., Lumber Co	D. C. Mitchell	Durham	56,500.00	50,850.00	30,990.00	19,860.00
Carroll's (Doctor) Sanitarium, Inc	R. S. Carroll	Asheville	5,000.00	5,000.00	5,000.00	
Carson Brick Co	J. E. Carson	Charlotte	50,000.00	10,000.00	2,500.00	7,500.00
Carter & Bradshaw, Inc	Z. J. Carter	Wallace	5,100.00	6,850.00	6,075.00	775.00
Carteret Rod and Gun Club Co	L. B. Adams, 17 State St., New York City	Cedar Banks	2,900.00	2,965.00	2,965.00	
Carteret Ice Transportation and Storage Co	C. S. Wallace	Morehead City	15,000.00	7,000.00	7,000.00	
Carteret Lodge	B. N. Duke	Durham	10,000.00	15,000.00	15,000.00	
Carthage Wholesale Grocery Co	L. B. Clegg	Carthage	1,100.00	535.00	535.00	

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Casey Ginning and Milling Co	Benj. Casey	Goldsboro R. F. D. 2	3,200.00	1,600.00	1,600.00	
Cary Lumber Co	H. C. Satterfield	Dunn	50,000.00	50,000.00	46,318.00	3,682.00
Cash (The) Mercantile Co	W. W. Horn	Monroe	20,000.00	20,000.00		20,000.00
Caswell Wood Co	S. H. Marshall	Spray	30.00			
Catawba Furniture Co	T. F. Wrenn	Marion	40,000.00	16,769.00	16,769.00	
Catawba Store Co	A. C. Kelly	McAdenville	5,000.00	5,000.00		5,000.00
Catawba Valley Canning Co	J. A. Lackey	Morganton	16,000.00	4,000.00	4,000.00	
Caucasian (The) Publishing Co	L. F. Butler	Raleigh	13,730.00	1,000.00	1,000.00	
Cedar Falls Mercantile Co	J. F. Lane	Cedar Falls	2,950.00	2,950.00	2,750.00	200.00
Central Carolina Construction Co	W. C. Bain	Greensboro	28,200.00	20,000.00	9,050.00	10,950.00
Central Carolina Fair Association	G. Daniel	Greensboro	7,300.00	7,300.00		7,300.00
Central Carolina Hospital Co	J. P. Monroe	Sanford	5,300.00	3,517.00	3,517.00	
Central Foundry and Machine Co	Wilkes McClave	High Point	15,000.00	7,500.00	3,000.00	4,500.00
Central (The) Hardware and Mantel Co	W. T. Williams	Greensboro	11,500.00	11,500.00	6,000.00	5,500.00
Central Land and Development Co	E. B. Barbee	Raleigh	7,800.00	8,000.00	8,000.00	
Central (The) Land Co	J. C. McCubbins	Salisbury	5,700.00	5,700.00	5,645.00	
Central (The) Mercantile Co	J. F. Davenport	Greenville	15,000.00	15,000.00		15,000.00
Central Securities Co	F. C. Boyles	Greensboro	3,000.00	3,000.00	3,000.00	
Chadbourn Manufacturing Co	D. C. Whitted	Chadbourn	7,500.00	7,500.00	5,000.00	2,500.00
Chadbourn Sash Door and Blind Co	C. C. Chadbourn	Chadbourn	32,000.00	25,000.00	18,625.00	6,375.00
Chambers and Moody Co	W. W. Grier	Charlotte	52,000.00	40,000.00	25,000.00	15,000.00
Champion Compress and Warehouse Co	D. L. Latta	Wilmington	250,000.00	250,000.00	148,400.00	101,600.00
Chandler Produce Co	J. W. Chandler	Durham	3,000.00	3,000.00	3,000.00	
Chapel Hill Insurance and Realty Co	T. T. McKeithan	Chapel Hill	1,450.00	1,860.00	100.00	1,760.00
Charles Creek Lumber Co	C. W. Hussey	Elizabeth City	4,900.00	500.00	500.00	

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess
Charlotte Baseball Association	J. W. Todd	Charlotte	$ 2,500.00	$ 1,000.00	$ 1,000.00	$
Charlotte Bonded Warehouse Co	C. B. Bryant	Charlotte	10,000.00	7,450.00	7,450.00	
Charlotte Brick Co	S. S. McNinch	Charlotte	75,000.00	1,500.00	1,500.00	
Charlotte Builders Supply Co	Willie Brown	Charlotte	49,000.00	20,000.00	20,000.00	
Charlotte Casket Co	N. P. Cannon	Charlotte	34,700.00	19,000.00	19,000.00	
Charlotte (The) Clothing Manufacturing Co	Geo. D. White	Charlotte	75,000.00	60,000.00	37,500.00	22,500.00
Charlotte (The) Coca Cola Bottling Co	Luther Snyder	Charlotte	3,000.00	3,000.00	1,500.00	1,500.00
Charlotte Contract Co	F. W. McComb	Charlotte	2,485.00	2,400.00	1,425.00	975.00
Charlotte Cordage Co	J. L. Sexton	Charlotte	40,000.00	25,000.00	25,000.00	
Charlotte Cotton Fiber Co	R. K. Blair	Charlotte	4,400.00	4,400.00	1,600.00	2,800.00
Charlotte Drug Co	Wm. M. Wilson	Charlotte	5,800.00	3,500.00	3,500.00	
Charlotte Duck Clothing Co	J. Hirschberg	Charlotte	15,000.00	12,000.00	6,806.00	5,194.00
Charlotte Hardware Co	J. C. McNeely	Charlotte	75,000.00	60,000.00	47,500.00	12,500.00
Charlotte (The) Improved Cotton Ginning Co	S. L. Smith	Charlotte	10,000.00	4,100.00	4,100.00	
Charlotte Land and Investment Co	J. Arthur Henderson	Charlotte	26,000.00	26,000.00	26,000.00	
Charlotte Leather Belting Co	W. M. Failor	Charlotte	25,000.00	12,500.00	12,500.00	
Charlotte Lumber and Land Co	M. Oglesby	Charlotte	2,320.00	1,000.00	1,000.00	
Charlotte (The) Medical Journal Co		Charlotte	12,000.00	11,525.00	11,525.00	
Charlotte Mercantile Co	H. M. Efird	Charlotte	42,500.00	30,000.00	25,500.00	4,500.00
Charlotte Pepsi Cola Bottling Co	H. B. Fowler	Charlotte	5,000.00	5,000.00	2,650.00	2,350.00

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Charlotte Pipe and Foundry Co	W. F. Dowd	Charlotte	102,000.00	15,000.00	9,000.00	6,000.00
Charlotte Sanatorium Co	E. C. Register	Charlotte	22,500.00	20,000.00	20,000.00	
Charlotte (The) Supply Co	H. W. Eddy	Charlotte	25,000.00	25,000.00	18,342.00	6,657.00
Charlotte Tanning Co	V. G. Gathery	Charlotte	21,200.00	10,600.00	10,600.00	
Charlotte (The) Trouser Co	R. C. Moore	Charlotte	120,000.00	50,000.00	25,000.00	25,000.00
Charlotte Trust and Realty Co	A. G. Craig	Charlotte	170,200.00	170,200.00	100,000.00	70,200.00
Chatham Cotton Oil Co	A. H. London	Pittsboro	20,000.00	17,000.00	17,000.00	
Chatham Knitting Mills Co	J. H. Stane	Durham	14,000.00	14,000.00	14,000.00	
Chatham Lumber Co	W. B. Harris	East Durham	50,000.00	46,588.00	46,588.00	
Chatham Manufacturing Co	T. M. Lillard	Elkin	234,300.00	110,000.00	110,000.00	
Chatham Park Land Co	Paul Chatham	Charlotte	1,000.00	5,000.00	5,000.00	
Chatham Roller Mill Co	J. L. Griffin	Pittsboro	12,000.00	8,000.00	8,000.00	
Chemical Lime Co	A. L. Bradham	New Bern	1,000.00	1,000.00	1,000.00	
Cherokee Hardware Co	C. D. Mayfield	Murphy	23,000.00	25,200.00	25,200.00	
Cherokee Marble Works	M. W. Bell	Asheville	5,000.00	5,000.00	5,000.00	
Cherokee Tanning Extract Co	E. G. Hannemann	Andrews	96,150.00	55,000.00	10,590.00	44,410.00
Cherryville Bottling Co	D. A. Rudisill	Cherryville	930.00	837.00	700.00	137.00
Chessom, E. S., Co	E. S. Chessom	Elizabeth City	16,000.00	5,000.00	5,000.00	
Chesqua Co	H. F. Schenck	Waynesville	1,400.00	1,400.00	600.00	800.00
Chimney Rock Improvement Co	J. M. Flack	Chimney Rock	3,000.00	600.00	600.00	
China Grove Hardware Co	M. C. L. Ritchie	China Grove	7,300.00	4,825.00	4,825.00	
China Grove Roller Mills	J. F. Cooper	China Grove	10,000.00	10,000.00	8,500.00	1,500.00
Chockuyutte Brick Co	J. S. Turner	Weldon	7,200.00	7,200.00	6,450.00	750.00
Christian Construction Co	L. S. Christian	Durham	1,000.00	1,000.00	1,000.00	
Christian Home Publishing Co	Roby C. Day	Charlotte		1,000.00	1,000.00	
Christian Ointment Co	O. L. Joyner	Greenville	1,000.00	1,000.00	1,000.00	

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Church (The) Lumber Co	T. W. Church	N. Wilkesboro	$11,500.00	$ 3,500.00	$ 3,300.00	$ 200.00
Citizen (The) Co	Robt. S. Jones	Asheville	15,100.00	5,500.00	5,500.00	.....
Citizens Loan and Trust Co	C. O. Sherrill	Cornelius	2,600.00	2,600.00	2,000.00	600.00
Citizens Pharmacal Co	L. W. Norman	Hertford	2,500.00	2,000.00	2,000.00	.....
Citizens (The) Realty and Investment Co	D. C. Bowers	Murfreesboro	250.00	250.00	.....	250.00
City Fuel Co	C. M. Thomas	Winston	3,000.00	1,500.00	500.00	1,000.00
City Hospital Co	J. M. Sloan	Gastonia	1,950.00	440.00	440.00	.....
City Land Co	A. L. Murray	Raleigh	20,000.00	20,000.00	20,000.00	.....
City Livery Co	W. D. McMillan, Jr	Wilmington	9,000.00	5,720.00	5,720.00	.....
City Laundry	J. H. Hinton	Wilmington	7,500.00	7,500.00	4,525.00	2,975.00
Clark, Jas. E. Co	T. H. Clark	Washington	11,500.00	7,500.00	7,000.00	500.00
Clark, The O. L. Co	O. L. Clark	Clarkton	40,000.00	40,000.00	1,000.00	39,000.00
Clark (The) Hardware Co	R. C. Clark	Hendersonville	8,000.00	7,500.00	4,400.00	3,100.00
Clark's Lumber Co	T. P. Hammer	Wilmington	31,000.00	31,000.00	25,000.00	6,000.00
Clark, McAuley Co	E. E. Craven	Abbottsburg	8,500.00	8,500.00	.....	8,500.00
Clark Millinery Co	Sue Alma Clark	Wilson	2,250.00	2,250.00	2,250.00	.....
Clarkton Ginning Co	O. L. Clark	Clarkton	3,750.00	2,000.00	2,000.00	.....
Clarkton Hotel Co	E. J. Cox	Clarkton	8,100.00	7,250.00	5,140.00	2,110.00
Clarkton Planing Mill Co	M. B. McAuley	Clarkton	9,600.00	9,600.00	.....	9,600.00
Clay Printing Co	E. Lyerly	Hickory	2,000.00	1,200.00	1,200.00	.....

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Clark-Smith Co	C. P. Aycock	Belhaven	15,000.00	18,750.00	12,090.00	6,660.00
Clayton (The) Amusement Co	J. W. Hilliard	Clayton	2,400.00	1,200.00	1,200.00	.....
Clayton (The) Buggy and Furniture Co	W. A. Barnes	Clayton	7,000.00	7,000.00	7,000.00	.....
Clayton Drug Co	J. M. Turley	Clayton	5,000.00	4,000.00	4,000.00	.....
Clayton Oil Mill	R. A. Wall	Clayton	40,000.00	30,000.00	27,640.00	2,360.00
Clayton (The) School Co	W. A. Barnes	Clayton	1,280.00	1,000.00	1,000.00	.....
Clayton Tobacco Warehouse Co	Riley R. Gulley	Clayton	3,112.00	3,500.00	3,500.00	.....
Clements Land Co	W. P. Clements	Durham	9,000.00	1,600.00	1,600.00	.....
Cleveland Drug Co	R. E. Carpenter	Shelby	2,940.00	2,300.00	2,300.00	.....
Cleveland Manufacturing Co	J. B. Johnston	Cleveland	6,600.00	6,600.00	6,600.00	.....
Cleveland Oil and Fertilizer Co	J. A. Lyerly	Cleveland	20,000.00	15,000.00	8,000.00	7,000.00
Cliffs Investment Co	E. F. Ried	Morganton	6,530.00	1,500.00	1,000.00	500.00
Climax Barber Shop Co	S. A. Hutchins	Winston-Salem	3,925.00	1,906.00	1,800.00	106.00
Club (The) Construction	S. J. Hinsdale	Raleigh	5,450.00	5,450.00	4,300.00	1,150.00
Clymer Machine Co	L. M. Clymer	Greensboro	4,000.00	4,000.00	4,000.00	.....
Coca Cola Bottling Co	R. L. Ellis	Asheville	30,000.00	30,000.00	19,141.00	10,859.00
Coble-Bradshaw Co	G. W. Bradshaw	Burlington	8,100.00	8,100.00	6,075.00	2,025.00
Cochrane-McLaughlin Co	J. B. McLaughlin	Charlotte	20,000.00	20,000.00	20,000.00	.....
Cochrane Show Case Co	H. M. Wade	Charlotte	12,500.00	12,500.00	10,980.00	1,520.00
Coe-Mortimor Chemical Co	Morgan H. Grace	Wilmington	5,000.00	5,000.00	.....	5,000.00
Cofield Manufacturing Co	B. G. Williamson	Cofield	25,000.00	22,890.00	22,890.00	.....
Coleman Bros. (The) Co	J. M. Coleman	Macon	7,500.00	7,500.00	7,500.00	.....
Coleman, J. S. Lumber Co	J. S. Coleman	Alexander	8,333.00	8,333.00	7,333.00	1,000.00
Cole Manufacturing Co	E. A. Cole	Charlotte	18,400.00	46,000.00	41,840.00	4,160.00
Colored Realty Co	G. C. Shaw	Oxford	18.00	16.00	16.00	.....

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Columbia Car Standard Co.		Columbia	$ 4,000.00	$	$	$
Columbia Furniture Co.	Chas. Ragan	High Point	50,000.00	22,600.00	22,600.00	
Columbia Laundry Co.	R. N. Hadley	Greensboro	18,000.00	10,500.00	10,500.00	
Columbia (The) Park Land and Improvement Co.	R. F. Burton	Hendersonville	40,000.00	40,000.00		40,000.00
Columbus Trading Co.		Whiteville	15,000.00	16,340.00	16,340.00	
Columbus County Truckers Reporter Co.	T. L. Garrett	Whiteville	1,760.00	1,760.00	1,760.00	
Company Store, Inc.	J. W. Harris	Hope Mills	3,700.00	3,700.00	3,000.00	700.00
Comfort Supply Co.	Chas. A. Rhodes	Comfort	9,200.00	7,000.00	1,500.00	5,500.00
Commercial Co.	Jno. W. Norwood	Waynesville				
Commercial Knitting Mill	W. S. Atkins	Greenville	16,000.00	16,000.00	2,750.00	13,250.00
Commercial Printing Co.	J. E. Goodwin	Raleigh	5,300.00	3,000.00	3,000.00	
Confederate Gray Granite Co.	Robert Michael	Wise	4,550.00	800.00	500.00	300.00
Coffey, J. H., Wagon Co.	Laurence Coffey	Lenoir	20,000.00	7,000.00	7,000.00	
Concord Foundry and Machine Works Co	W. R. Johnson	Concord	3,200.00	3,200.00	3,200.00	
Concord Milling Co.	R. L. McConnell	Concord	6,500.00	4,800.00	4,800.00	
Concord Realty and Railway Co.	E. F. White	Concord	24,000.00	8,000.00	1,800.00	6,200.00
Concord Social Athletic Club	Smith Leach	Concord	90.00			
Concord Tribune Co.	J. F. Hurley	Concord	6,800.00	4,080.00	1,500.00	2,580.00
Connelly (The) Mineral Springs Hotel Co.	W. M. McGilliard	Connelly Springs	6,100.00	4,000.00	3,500.00	500.00
Consolidated Brick and Tile Co.	J. L. Hanes	Pine Hall	26,000.00	13,000.00	7,472.00	5,528.00

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Consolidated Co.	C. P. Waa	Spray	900.00	1,000.00	1,000.00	
Consolidated Granite Co.	D. E. Hoffman	Winston-Salem	32,700.00	18,000.00	7,000.00	11,000.00
Consolidated Ice Co.	W. J. Boykin	Wilson	60,000.00	30,000.00	21,275.00	8,725.00
Consolidated (The) Nickel Co.	J. J. Hooker	Dillsboro	25,000.00	1,500.00	1,500.00	
Consumers Cotton Oil Co.	F. S. Royster	Tarboro	50,000 00	50,000.00	21,175.00	28,825.00
Contentnea Guano Co.	Graham Woodward	Wilson	10,000.00	7,175.00	7,175.00	
Continental Chair Manufacturing Co.	W. E. White	Mebane	25,000.00	7,500.00	7,500.00	
Continental Credit Co.	Chas. L. Holton	Asheboro	500.00	100.00	100.00	
Continental (The) Furniture Co.	F. N. Tate	High Point	40,000.00	30,000.00	12,150.00	17,850.00
Cook, J. M., Co.	Z. I. Walser	Lexington				
Cook (The) Furniture Co.	F. L. Cook	Franklinton	1,000.00	1,000.00		1,000.00
Cook, J. F., Furniture Co.	J. F. Cook	Elkin	2,500.00	2,500.00	2,500.00	
Cook-Lewis Foundry Co.	W. B. Cook	Greensboro	18,600.00	12,400.00	12,400.00	
Co-operative Saw Mill Co.	Geo. B. Hall	Lumber Bridge	3,120.00			
Cooper, C. C., Tobacco Co.	C. C. Cooper	Rocky Mount	2,500.00	2,500.00	2,500.00	
Cooper's Warehouse Co.	A. Cooke	Henderson	14,050.00	20,650.00	20,650.00	
Corbitt (The) Co.	M. J. Corbitt	Wilmington	50,000.00	35,000.00	500.00	34,500.00
Corbitt Buggy Co.	R. J. Corbitt	Henderson	100,000.00	75,000.00	67,500.00	7,500.00
Cordover Trading Co.	R. S. Ledbetter	Cordover	600.00	1,000.00	1,000.00	
Corey, L. E., Grocery Co.	L. E. Corey	Williamston	5,000.00	5,000.00	5,000.00	
Cornelius Furniture Co.	J. R. Withers	Cornelius	14,000.00	7,500.00	7,500.00	
Correll, W. C., Jewelry Co.	N. A. Correll	Concord	6,000.00	6,000.00	4,380.00	1,620.00
Correll Overall Co.	P. A. Correll	China Grove	9,925.00	7,450.00	6,666.00	784.00
Cotter-Underwood Co.	J. D. Underwood	Smithfield	7,000.00	14,600.00	14,600.00	
Cotter-Stevens Co.	W. W. Jordan	Smithfield	7,500.00	7,500.00	7,500.00	

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock	Assessed Value Real and Personal Property.	Corporation Excess.
Cottingham, L. T., Lumber Co	L. T. Cottingham	Maxton	$25,000.00	$25,000.00	$25,000.00	$.....
Cotton Belt Candy Co	L. C. Burwell	Charlotte	12,400.00	8,000.00	7,054.00	94.00
Cotton Belt Land Co	C. A. Johnson	Tarboro	3,175.00	3,175.00	3,175.00	.....
Cotton (The) Ginning Co	A. E. Powell	Whiteville	2,100.00	2,500.00	2,500.00	.....
Cotton (The) Oil and Ginning Co	J. D. Stewart	Halifax	34,000.00	20,000.00	16,000.00	4,000.00
Council (The) Ginning Co	A. G. Holmes	Council	3,000.00	2,400.00	2,400.00	.....
Courier Publishing Co	J. B. Campbell, Rec	Mocksville	600.00	450.00	450.00	.....
Covington, C. C., Co	C. C. Covington	Wilmington	25,000.00	17,000.00	15,000.00	2,000.00
Covington-Hammond (The) Co	W. D. McRae	Laurinburg	3,000.00	3,000.00	2,650.00	350.00
Cox (The) Lumber Co	C. J. Cox	Asheville	10,000.00	9,782.00	9,782.00	.....
Craggy Lumber Co	S. T. Chapman	Swannanoa	40,000.00	40,000.00	37,350.00	2,650.00
Cramer, Stewart W., Co	Jno. C. Watson	Charlotte	1,500.00	10,000.00	3,288.00	6,712.00
Cramer Furniture Co	Jno. T. Cramer	Thomasville	100,000.00	65,000.00	65,000.00	.....
Cranberry Iron and Coal Co	J. S. Wise	Cranberry	934,700.00	93,470.00	65,929.00	27,541.00
Craven Furniture and Undertaking Co	J. M. Craven	Concord	12,800.00	10,000.00	10,000.00	.....
Craven Chemical Co	C. E. Foy	New Bern	5,000.00	5,000.00	1,600.00	3,400.00
Craven, K. L., & Sons	K. L. Craven	Concord	3,100.00	1,620.00	1,620.00	.....
Crawford Plumbing and Mill Supply Co	R. R. Crawford	Winston-Salem	8,200.00	8,200.00	8,200.00	.....
Crawford & Rees	W. H. Rees	Greensboro	12,100.00	16,000.00	16,000.00	.....
Creedmoor Brick and Lumber Co	T. O. Pomeroy	Creedmoor	3,200.00	2,000.00	2,000.00	.....

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Creedmoor Realty Co.	I. E. Harris	Creedmoor	2,000.00	2,000.00	1,100.00	900.00
Creedmoor Supply Co.	A. Cooke	Henderson	12,000.00	12,000.00	5,800.00	6,200.00
Creedmoor Warehouse Co.	R. H. Rogers	Creedmoor	3,650.00	3,650.00	2,500.00	1,150.00
Crenshaw, E. H., Co.	E. H. Crenshaw	Oxford	12,000.00	9,000.00	9,000.00	.....
Crenwillo Drug Co.	E. H. Crenshaw	Oxford	4,000.00	2,000.00	2,000.00	.....
Crescent Drug Co.	A. H. Vann	Franklinton	2,000.00	2,000.00	2,000.00	.....
Crescent Furniture Co.	H. B. Carter	Ramseur	3,000.00	3,300.00	3,300.00	.....
Crescent Hardware Co.	W. N. Barden	Greensboro	14,000.00	10,000.00	6,360.00	3,640.00
Crescent (The) Hosiery Co.	C. L. McDowell	Scotland Neck	10,000.00	12,000.00	600.00	11,400.00
Croatan Club of Manchester	Wm. Woodward	Manchester	30,000.00	31,184.00	31,184.00	.....
Cronly (The) Brick Co.	H. F. Wilder	Wilmington	10,000.00	3,950.00	3,950.00	.....
Cross & Linehan Co.	W. A. Linehan	Raleigh	19,000.00	15,200.00	15,200.00	.....
Crowder-Dortch Co.	R. B. Crowder	Ridgeway	1,500.00	2,500.00	.....	2,500.00
Crowell Furniture Co.	.....	Lexington	10,000.00	5,000.00	5,000.00	.....
Crown Milling Co.	W. F. Redding	Asheboro	8,400.00	5,000.00	5,000.00	.....
Crudup-Kittrell Co.	G. A. Kittrell	Kittrell	12,000.00	12,000.00	10,000.00	2,000.00
Crystal Carbonating Co.	F. L. Carpenter	Kings Mountain	600.00	600.00	.....	600.00
Crystal Ice and Coal Co.	W. E. Dunston	Elizabeth City	40,000.00	32,000.00	15,600.00	16,400.00
Crystal Ice Co.	Wm. Bragaw	Washington	16,000.00	20,600.00	20,600.00	.....
Cullowhee Mining and Reduction Co.	Thomas A. Cox	Harris (P. O.)	529,560.00	35,000.00	23,000.00	12,000.00
Culpepper, Griffin, Old & Grice Co.	L. E. Old	Elizabeth City	15,000.00	10,000.00	500.00	9,500.00
Cumberland Lumber Co.	W. T. Bowen	Fayetteville	5,000.00	4,000.00	150.00	3,850.00
Cunningham Brick Co.	J. H. Cunningham	Greensboro	3,800.00	2,800.00	2,800.00	.....
Currie-Patterson Co., Inc.	A. H. Currie	Maxton	20,000.00	20,000.00	20,000.00	.....
Curl-Perry Co.	A. L. Curl	Creedmoor	3,500.00	3,500.00	2,700.00	800.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Curtis-Peirson Co	S. Peirson	Enfield	$30,000.00	$30,000.00	$30,000.00	$
Cutler-Blades Hardware Co	L. H. Cutler, Jr	New Bern	50,000.00	50,000.00	49,070.00	930.00
Daily (The) News Co	E. C. Duncan	Greensboro	10,940.00	9,894.00	9,894.00	
Daisy Hosiery Mills	J. M. Browning	Burlington	12,000.00	9,000.00	9,000.00	
Dallas Lumber Manufacturing Co	E. L. Wilson	Dallas	5,887.00	3,500.00	3,500.00	
Dalton-Farrow Co	R. E. Dalton	Winston-Salem	5,000.00	2,500.00	2,500.00	
Dalton Furniture Co	R. F. Dalton	High Point	15,000.00	12,600.00	12,600.00	
Dameron Supply Co	Jno. D. Cooper	Warrenton	8,000.00	8,000.00	8,000.00	
Dan Valley Lumber Co	Chas. T. Strand	Mt. Airy	175,000.00	46,762.00	46,762.00	
Dareforest Store Co	Chas. P. Wales	Elizabeth City	5,106.00	5,106.00	3,000.00	2,106.00
Daughtridge Supply Co	D. D. Daughtridge	Rocky Mount	10,000.00	11,000.00	8,599.00	3,401.00
David, (The) A. Co	L. Stein	Wilmington	20,000.00	17,850.00	17,850.00	
David Dewyn Co	Robt. Kinckley	Bessemer City	5,000.00	1,500.00	1,000.00	500.00
Davidson County Development Co	Baxter Shemwell	Lexington	10,000.00	10,000.00	10,000.00	
Davidson Furniture Co	Jno. T. Lowe	Lexington	3,500.00	3,500.00	3,500.00	
Davidson Hardware Co	S. L. Owen	Lexington	5,000.00	5,000.00	5,000.00	
Davidson Insurance and Trust Co	H. S. Radcliffe	Lexington	10,000.00	10,000.00	8,900.00	1,100.00
Davis, W. J., Machinery Co	W. J. Davis	Wilson	10,000.00	10,011.00	6,750.00	3,261.00
Davis, E. G., & Sons Co	E. G. Davis	Henderson	18,000.00	22,500.00	18,000.00	4,500.00

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Davis-Swinickson-Smith (The) Co	M. H. Davis, 110 E. Chestnut St., W. Chester, Pa	Hubert (P. O.)	12,000.00	12,000.00	8,860.00	3,140.00
Dayvault (The) Co	A. S. Dayvault	Concord	14,000.00	10,000.00	10,000.00	
Deal (The) Tanning Co	J. M. Deal	Dealville	5,800.00	5,800.00	4,638.00	1,162.00
Deep River Devlopment Co	B. M. Fellows	Carthage	4,000.00	2,800.00	2,400.00	400.00
De Lane Shoe Co	Jno. L. De Lane	Charlotte	10,000.00	6,000.00	4,000.00	2,000.00
Dennis Simmons Lumber Co	A. T. Crawford	Williamston	45,000.00	346,607.00	346,607.00	
Denton Lumber Co	Arthur Ross	Asheboro	6,000.00	6,000.00		6,000.00
De Soto Land and Timber Co	J. G. Williams	Red Springs	75,000.00	48,750.00	18,740.00	30,010.00
Dewey Brothers Inc	C. Dewey	Goldsboro	40,000.00	40,000.00	40,000.00	
Dick's Laundry Co	J. M. Dick	Greensboro	19,900.00	19,900.00	19,900.00	
Dixie Agricultural Co	W. C. Rodman	Washington	5,900.00	1,270.00	1,270.00	
Dixie Chair Co	W. H. Ragan	Trinity	5,000.00	2,500.00	2,500.00	
Dixie (The) Co	W. I. Hall	Rose Hill R. F. D	10,000.00	7,500.00	1,615.00	5,885.00
Dixie Fire Insurance Co	I. W. Rockey	Greensboro	500,000.00	325,000.00	137,500.00	187,500.00
Dixie Furniture Co	W. H. Walker	Lexington	28,800.00	16,000.00	16,000.00	
Dixie Grocery Co	Plato Miller	Lincolnton	15,000.00	15,000.00		15,000.00
Dixie Lumber Co	S. P. Willis	Washington	10,000.00	6,000.00	5,000.00	1,000.00
Dixie Hardware and Manufacturing Co	R. L. Harris	Elkin	1,200.00	400.00	400.00	
Dixie Manufacturing and Novelty Co	T. H. Vandeford	Salisbury	6,000.00	5,500.00	5,500.00	
Dixie Music Company Co., Inc	O. F. Hege	Winston-Salem	900.00	900.00	700.00	200.00
Dixie Real Estate Co	C. G. Wright	Greensboro	600.00	50.00	50.00	
Dixon Hicks Hardware Co	S. H. Hicks	Snow Hill	2,400.00	2,400.00		2,400.00
Dixon (The) Manufacturing Co	T. F. McVey	Snow Camp	7,200.00	4,000.00	4,000.00	
Dobbin-Ferrall Co	J. F. Ferrall	Raleigh	42,500.00	35,000.00	31,875.00	3,125.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Dockery Lumber Co.	Jno. C. Dockery	Rockingham	$20,000.00	$ 5,000.00	$ 4,690.00	$ 310.00
Domestic Water Supply Co.		Charlotte	600.00	300.00	40.00	260.00
Dorsett, W. R. & Co.	W. R. Dorsett	Raleigh	3,000.00	1,000.00	1,000.00	
Dorsett (The) Land Co.	S. T. Dorsett	Spencer	1,800.00	7,150.00	7,150.00	
Doss Tobacco Co.	W. P. Dobson	Copeland	9,429.00	3,411.00	3,411.00	
Dove-Bost Co.	J. E. Cline	Concord	3,000.00	2,625.00	2,625.00	
Dove-Keith & Connelly Co.	J. H. Keith	Northside	10,000.00	8,900.00	6,635.00	2,265.00
Dove Lumber Co.	J. W. Stewart	New Bern	6,000.00	3,000.00	2,050.00	950.00
Drexel Furniture Co.	F. Hoffman	Drexel	35,000.00	12,000.00	12,000.00	
Dublin Real Estate Co.	S. J. Lowe	Concord	4,000.00	1,685.00	1,685.00	
Dudley Lumber Co.	D. H. Warlick	Granite Falls	20,000.00	20,000.00	9,130.00	10,870.00
Duke Land and Improvement Co.	J. B. Mason	Durham	455,000.00	215,000.00	158,285.00	56,715.00
Duke Wholesale Grocery Co.	E. P. Davis	Duke	7,500.00	7,500.00		7,500.00
Dunbar Co.	Geo. Howard	Tarboro	40,000.00	20,000.00	12,194.00	7,806.00
Dunn (The) Commission & Supply Co.	L. J. Best	Dunn	2,500.00	1,500.00	700.00	800.00
Dunn Ice and Bottling Co.	C. D. Hutaff	Dunn	1,000.00	1,000.00	375.00	625.00
Dunning Brick Co.	R. J. Dunning	Aulander	10,400.00	10,400.00	2,900.00	7,500.00
Dunn Oil Mills Co.	J. D. Barnes	Dunn	41,300.00	30,975.00	23,500.00	7,475.00
Dunn's Rock Building Co.	H. B. Brunot	Brevard	7,000.00	7,000.00	5,000.00	2,000.00
Duplin (The) Publishing Co.	D. S. Hines	Kenansville	500.00	500.00		500.00

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Dupree Massengill Lumber Co.	P. F. Massengill	Dunn	6,100.00	3,000.00	3,000.00	.....
Durham (The) Book and Stationery Co	A. H. Newsom	Durham	14,000.00	10,000.00	7,000.00	3,000.00
Durham Buggy Co	W. I. Minor	Durham	60,000.00	30,000.00	30,000.00	.....
Durham Cigar Store Co	.....	Durham	8,500.00	8,500.00	2,896.00	5,514.00
Durham Cotton and Cotton Goods Wholesale Co	W. J. Holloway	Durham	5,000.00	100.00	.....	100.00
Durham County Breeders Association	J. W. Burroughs	Durham	1,250.00	100.00	100.00	.....
Durham Development Co	Jno. W. Pope	Durham	8,975.00	8,975.00	10,000.00	.....
Durham Hardware Co	L. A. Chambers	Durham	18,800.00	18,800.00	14,755.00	4,045.00
Durham Hoisery Mills	J. S. Carr	Durham	350,000.00	400,000.00	400,000.00	.....
Durham Hosiery Mills No. 3	O. McD. Carr	High Point	37,500.00	20,000.00	20,000.00	.....
Durham (The) Land and Security Co	W. H. Rogers	Durham	35,000.00	9,962.00	9,962.00	.....
Durham Loan and Trust Co	I. F. Hill	Durham	100,000.00	55,000.00	53,190.00	1,810.00
Durham Merchandise Co	C. L. Howard	Durham	3,100.00	2,600.00	2,600.00	.....
Durham and Murphy Land Co	J. C. Murphy	Charlotte	10,000.00	10,000.00	4,050.00	5,950.00
Durham Notion Co	E. W. Reade	Durham	9,100.00	7,200.00	7,200.00	.....
Durham Parrish Co	Geo. A. Durham	Hillsboro	3,500.00	4,000.00	4,000.00	.....
Durham Specialty Co	W. H. Pace	Raleigh	13,925.00	250.00	.....	250.00
Durham Tobacco Storage and Inspection Co	J. E. Perkinson	Durham	25,000.00	32,562.00	20,000.00	12,562.00
Durham Vehicle and Harness Co	W. T. Carrington	Durham	3,800.00	3,000.00	2,160.00	840.00
Eagle Clothing Manufacturing Co	T. H. Pegram	Mooresville	23,300.00	23,300.00	16,525.00	6,775.00
Eagle Furniture and Carpet Co	W. P. Barker	Lumberton	2,500.00	3,000.00	3,000.00	.....
Eagle Furniture Co	T. H. Spencer	High Point	50,000.00	25,000.00	25,000.00	.....
Eagle Lumber Co	J. D. Walser	Lexington	2,300.00	2,300.00	2,300.00	.....
Eagle Rock Manufacturing Co	E. T. Scarboro	Eagle Rock	1,650.00	2,000.00	2,000.00	.....
Earl (The) Lodge Co	B. F. Jones	Earl	1,176.00	1,176.00	980.00	196.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
East Carolina Farm and Improvement Co	J. M. Pruden	Edenton	$ 2,500.00	$ 2,500.00	$ 2,000.00	$ 500.00
East Carolina (The) Land and Improvement Co	J. R. Kenly	Wilmington	22,000.00	25,897.00	25,897.00	
East Carolina (The) Truck and Fruit Growers Association	H. T. Banman	Wilmington	3,149.00			
Eastern Insurance and Commission Co		Kinston	200.00	200.00		200.00
Eastern Cotton Oil Co	E. V. Perry	Hertford	25,000.00	20,000.00	15,000.00	5,000.00
Eastern Peanut Co	T. W. Warren	Edenton	10,782.00	10,782.00		10,782.00
Eastern (The) Relief Association	C. H. Hines	Edenton	250,00	500.00	500.00	
East Marion Realty Co	J. A. Wilson	Marion	10,000.00	10,000.00	1,500.00	8,500.00
East River Lumber Co	N. P. Woodson	Burgaw	20,000.00	14,500.00	14,500.00	
East Winston Land Co	W. E. Franklin	Winston	16,000.00	6,000.00	2,100.00	3,900.00
Eden Colony Fruit Co	W. W. Giles	Rock Branch	9,200.00	500.00	500.00	
Edenton Ice and Cold Storage Co	E. R. Conger	Edenton	20,400.00	16,000.00	15,198.00	802.00
Edgecomb Drug Co	J. K. Thigpen	Tarboro	4,000.00	2,000.00	3,000.00	
Edgemont Land Co	J. S. Carr, Jr	Durham	50,000.00	14,000.00	14,000.00	
Edwards and Broughton Printing Co	N. B. Broughton	Raleigh	32,250.00	24,000.00	15,000.00	9,000.00
Efird Brothers Co	H. M. Efird	Concord	10,000.00	6,000.00	6,000.00	
Elba Manufacturing Co	T. J. Davis	Charlotte	68,600.00	68,600.00	56,000.00	12,600.00
Electric Laundry Co	H. S. Williams	Concord	2,400.00	1,600.00	1,600.00	
Elsie Mining Co	Jno. L. Tull	Hemp (P. O.)	2,000.00	2,000.00	1,000.00	1,000.00
Elizabeth City Brick Co	L. W. Norman	Elizabeth City	8,000.00	8,000.00	4,465.00	3,535.00

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Elizabeth City (The) Buggy Co	R. T. Vinters	Elizabeth City	6,000.00	12,000.00	12,000.00	.....
Elizabeth City Hosiery Co	P. H. Williams	Elizabeth City	30,000.00	25,000.00	25,000.00	.....
Elizabeth City Iron Works and Supply Co	J. F. Sanders	Elizabeth City	32,000.00	6,550.00	6,550.00	.....
Elm City Lumber Co	Clyde Ely	New Bern	100,000.00	100,000.00	68,150.00	31,850.00
Elizabeth Realty Co	Chas. A. Bland	Charlotte	9,100.00	3,320.00	3,320.00	.....
Elk Furniture Co	D. F. Conrad	Lexington	49,491.00	33,000.00	33,000.00	.....
Elkin Bottling Co	W. L. Parks	Elkin	1,400.00	900.00	900.00	.....
Elkin Canning Co	E. E. Harris	Elkin	6,000.00	8,000.00	8,000.00	.....
Elkin Clothing Co	M. B. Parks	Elkin	8,300.00	8,300.00	4,500.00	3,800.00
Elkin Drug Co	J. F. Hendren	Elkin	3,000.00	3,000.00	3,000.00	.....
Elkin Furniture Co	J. F. Cook	Elkin	23,700.00	20,000.00	15,800.00	4,200.00
Elkin Land Co	A. H. Eller	Winston	49,300.00	4,500.00	4,500.00	.....
Elkin Realty and Insurance Co	J. F. Hendren	Elkin	3,150.00	3,150.00	.....	3,150.00
Elkin Veneer and Manufacturing Co	.....	Elkin	4,000.00	10,848.00	10,848.00	.....
Elks Home Co	W. Marsteller	Asheville	100.00	.....	.....	.....
Elks Home and Auditorium Co	Thos. Mastin	Winston-Salem	30,000.00	12,000.00	12,000.00	.....
Ellenboro Hotel and Realty Co	J. A. Martin	Ellenboro	2,250.00	1,687.00	1,038.00	649.00
Ellerbe Springs Co	W. C. Leak	Rockingham	25,000.00	8,550.00	8,550.00	.....
Elliott Building Co	J. D. Elliott	Hickory	15,000.00	15,000.00	15,000.00	.....
Ellison Brothers Co	W. H. Ellison	Washington	8,000.00	8,000.00	8,000.00	.....
Elm City (The) Improvement Co	J. I. Morgan	Elm City	4,400.00	2,800.00	2,800.00	.....
Elmore Ginning Co	T. B. Elmore	Laurinburg	5,000.00	5,000.00	5,000.00	.....
Elmore Maxwell Co	F. P. Elmore	Greensboro	5,000.00	5,000.00	3,350.00	1,650.00
Elwood Hotel Co	Dred Peacock	High Point	10,000.00	2,500.00	2,500.00	.....
Empire Store Co	N. B. McCanless	Salisbury	29,000.00	20,000.00	15,000.00	5,000.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Eudora Land Co	A. L. Smoot	Salisbury	$16,000.00	$ 7,000.00	$ 7,000.00	$
Enfield Cotton Ginning and Manufacturing Co	Ivey Watson	Enfield	3,550.00	2,500.00	2,500.00	
Enfield Tobacco Warehouse Co	R. B. Britt	Enfield	6,550.00	3,275.00	2,500.00	775.00
Engelhard Mercantile Co	J. H. Jarvis	Engelhard	490.00	485.00	485.00	
Engle Land Co	Lindsay Patterson	Winston Salem	47,500.00	40,000.00	19,380.00	20,620.00
English-McLarty Co	H. M. McLarty	Charlotte	15,000.00	8,000.00	8,000.00	
English (The) Mica Co	R. R. Dent	Spruce Pine	60,000.00	40,000.00		40,000
Enterprise Brick Tile and Manufacturing Co	J. W. Stewart	Clarks	7,000.00	4,817.00	4,817.00	
Enterprise Grocery Co	J. L. Lewis	Tabor	3,000.00	4,000.00		4,000.00
Enterprise Machine Co	W. W. Briggs	Wilson	8,500.00	8,000.00	7,000.00	1,000.00
Enterprise Lumber Co	Thomas O'Berry	Goldsboro	40,800.00	77,714.00	77,714.00	
Enterprise Packing Co	H. C. Jones	Beaufort	5,050.00	5,050.00	3,700.00	1,350.00
Euclid Heights Co	L. S. Blades	Elizabeth City	12,000.00	12,710.00	12,710.00	
Eureka Building Block Co	Sam T. Johnston	Graham	500.00	650.00		650.00
Eureka Grocery Co	J. S. Satterfield	Durham	1,900.00	2,179.00	2,179.00	
Eureka Lumber Co	G. A. Phillips	Washington	46,000.00	110,528.00	110,528.00	
Eureka Manufacturing Co	J. L. Lineberger	Lincolnton	40,000.00	30,000.00	20,000.00	10,000.00
Eureka Tobacco Warehouse Co.	C. W. Sutton	Richlands	558.00	558.00		558.00
Eureka (The) Trouser Co	J. W. Noell	Lexington	25,000.00	25,000.00		25,000.00
Euvita Co	J. W. Higgs	Greenville	5,000.00	300.00	300.00	
Evans, W. E., Co	M. E. Evans	Windsor	3,100.00	2,500.00	1,500.00	1,000.00

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Evans Hardware Co	L. C. Steele	Statesville	10,500.00	14,850.00	14,850.00	
Evening News Publishing Co	L. M. Messler	Asheville	15,000.00	10,000.00	10,000.00	
Evergreen Lumber Co	R. W. Winston	Evergreen	60,000.00	30,000.00	21,970.00	8,030.00
Everhart, R., Sons Co	O. H. Everhart	Lexington	16,900.00	6,000.00	3,485.00	2,515.00
Esell-Myers Co	J. J. Esell	Charlotte	5,000.00	6,000.00	4,000.00	2,000.00
Fairmont Cotton Storage Co	A. S. Thompson	Fairmont	2,425.00	2,425.00	1,500.00	925.00
Fairview Drug Co	W. M. Taylor, Jr.	Winston-Salem	2,500.00	1,250.00	1,250.00	
Fairview Supply Co	W. H. Maslin	Winston-Salem	3,500.00	2,400.00	2,400.00	
Family (The) Record Mutual Life Insurance Co	R. E. Davis	Rocky Mount		25.00	25.00	
Farmer's Alliance Cooperative Association	J. A. Walters	Siler City	7,850.00	7,850.00	6,920.00	930.00
Farmers Club Co	G. W. Lewis	Henderson				
Farmer-Cole Plumbing Co	E. C. Cole	Raleigh	1,000.00	1,000.00		1,000.00
Farmers Consolidated Gin Co	J. F. Heath	Vanceboro	2,510.00	2,500.00	2,000.00	500.00
Farmers Consolidated Tobacco Co	O. L. Joyner	Greenville	31,880.00	31,880.00	16,695.00	15,185.00
Farmers Cotton Oil Co	F. N. Bridgers	Wilson	97,000.00	97,000.00	33,975.00	63,025.00
Farmers (The) Ginning and Milling Co	A. J. Connor	Rich Square	6,100.00	6,100.00		6,100.00
Farmers Ginning and Supply Co	S. P. Brummitt	Henderson	2,200.00	1,600.00	600.00	1,000.00
Farmers Ginning and Warehousing Co	J. B. Hambright	Grover	2,700.00	1,806.00	1,700.00	106.00
Farmers Guano Co	C. V. Albright	Raleigh	5,000.00	5,000.00		5,000.00
Farmers Hardware Co	J. M. Harward	Albemarle	7,700.00	7,700.00	7,700.00	
Farmers Mercantile Co	W. A. Edgerton	Selma	13,500.00	16,000.00	16,000.00	
Farmers, Merchants and Bankers Warehouse Co	T. O. Evans	Maxton	2,605.00	2,605.00	2,000.00	605.00
Farmers and Merchants Warehouse Co	A. H. Slocomb	Fayetteville	3,150.00	2,835.00	2,500.00	335.00
Farmers Mutual Tobacco Co	E. S. Green	Louisburg	1,000.00	3,500.00	3,500.00	
Farmers Oil Mill Co	G. N. Vissette	Nashville	13,950.00	11,409.00	11,409.00	
Farmers (The) Stock Co	J. Emra Cox	Winston-Salem	12,500.00	12,500.00	10,700.00	1,800.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Farmers Storage Warehouse Co	W. E. Smith	Scotland Neck	$ 4,700.00	$ 4,700.00	$ 3,500.00	$ 1,200.00
Farmers Supply Co	W. M. Hales	Kenly R. F. D. 2	2,150.00	2,500.00	2,500.00	
Farmers Trade House Co	J. F. Griffith	Winston-Salem	10,000.00	10,000.00	7,700.00	2,300.00
Farmers Union Store Co	R. L. Oldham	Polkton	912.00	1,000.00	1,000.00	
Farming and Mercantile (The) Co		Clayton R. F. D. 1	25,000.00	16,433.00	16,433.00	
Farmville (The) Warehouse Co	J. R. Davis	Farmville	7,700.00	5,000.00	2,500.00	2,500.00
Farrington Mercantile Co	F. A. Williams	Chapel Hill R.F.D. 1	2,000.00	2,250.00	2,250.00	
Farriss-Kluts Drug Co	A. J. Kluts	Greensboro	5,000.00	5,000.00	5,000.00	
Fayetteville Hotel Co	J. V. McGougan	Fayetteville	75,000.00	30,000.00	30,000.00	
Fayetteville Ice and Manufacturing Co	A. E. Dixon	Fayetteville	48,100.00	22,805.00	10,720.00	12,085.00
Fayetteville Insurance and Realty Co	C. C. McAllister	Fayetteville	7,500.00	7,500.00	1,150.00	6,350.00
Fayetteville Planing Mill Co	C. C. Bryan	Fayetteville	11,900.00	11,900.00	9,630.00	2,270.00
Fayetteville Woodenware Co	R. D. Jones	Fayetteville	25,000.00	15,312.00	15,312.00	
Fenner-Avent Stock Improvement Co	H. N. Avent	Rocky Mount	1,000.00	1,000.00		1,000.00
Fetzer-Hartsell Co	J. L. Hartsell	Concord	6,000.00	3,800.00	3,800.00	
Field, Arthur M., Co	D. Goodyear	Asheville	15,000.00	28,500.00	28,500.00	
Findowrie Co	S. H. Marshall	Spray	120,600.00	15,000.00	15,000.00	
Finlayson, E. V., Manufacturing Co	Paul Chatham	Charlotte	1,000.00			
Finley Real Estate Co	J. R. Finley	North Wilkesboro	4,800.00	4,500.00	4,500.00	
Finger Lumber Co	H. K. Finger	Lexington	6,500.00	6,500.00	6,500.00	
Fitts-Crabtree Manufacturing Co	W. H. Fitts	Sanford	19,800.00	13,374.00	12,350.00	1,024.00

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Flagge Bros. & Co	W. S. Flagge	Greensboro	15,000.00	6,380.00	6,380.00	
Flanagan, (The John) Buggy Co	E. G. Flanagan	Greenville	15,000.00	16,500.00	16,500.00	
Flanigan Harness Co	J. P. Flanigan	Statesville	31,000.00	17,725.00	17,725.00	
Flat Rock Realty Co	E. W. Eubank	Flat Rock	5,400.00	5,400.00	4,600.00	800.00
Fleet, J. W., Co	J. S. Williams	Wilmington	4,500.00	4,500.00	3,500.00	1,000.00
Floradora Guano Co	J. L. McNair	Laurinburg	12,000.00	12,000.00	2,000.00	10,000.00
Fogle Bros. Co	H. A. Pfohl	Winston-Salem	50,000.00	72,360.00	72,360.00	
Follin (The) Co	R. E. Follin	Winston-Salem		100.00	100.00	
Ford and Johnson (The) Co	J. R. Walters	High Point				
Ford Undertaking Co	Chas. Ford	Gastonia	3,500.00	2,350.00		2,350.00
Foreman-Blades Lumber Co	Clay Foreman	Elizabeth City	60,000.00	153,960.00	153,960.00	
Foreman & Miller Co	T. C. Wilson	Charlotte	15,000.00	8,000.00		8,000.00
Forest Hill Co	J. M. Chiles	Asheville	10,000.00	13,800.00	13,800.00	
Forrester, F. D., & Co	F. D. Forrester	N. Wilkesboro	40,000.00	19,980.00	19,980.00	
Forest Furniture Co	J. R. Finley	N. Wilkesboro	30,800.00	25,000.00	25,000.00	
Foster Shoe Co	Jno. R. Foster	Burlington	10,000.00	5,400.00	5,400.00	
Fork Milling Co	D. V. Davis	Fork Church	5,000.00	5,000.00	2,500.00	2,500.00
Forsyth Chair Co	Chas. Sievers	Winston-Salem	37,500.00	12,025.00	12,025.00	
Forsyth Furniture Co	Chas. Sievers	Winston-Salem	50,000.00	25,000.00	16,000.00	9,000.00
Forsyth (The) Hardware Co	J. L. Rodwell	Winston-Salem	6,000.00	7,500.00	7,500.00	
Forsyth Hotel Co	A. H. Galloway	Winston-Salem	81,000.00	40,000.00	40,000.00	
Forsyth Iron Bed Co	Chas. Sievers	Winston-Salem	19,000.00	5,700.00	5,215.00	485.00
Forsyth Manufacturing Co	J. A. Lineback	Winston-Salem	35,400.00	10,710.00	10,710.00	
Forsyth (The) Real Estate Co	C. C. Tavis	Winston-Salem	600.00	600.00	175.00	425.00
Forsyth Roller Mills Co	A. L. Burton	Winston-Salem	20,000.00	24,000.00	22,165.00	1,835.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Forsyth Sporting Goods Co	W. E. Beck	Winston-Salem	$ 5,100.00	$ 4,000.00	$ 3,500.00	$ 500.00
Foster Moffitt Co	H. A. Moffitt	Greensboro	5,000.00	5,000.00	5,000.00	
Fountain, J. L., Co	S. M. Crisp	Falkland	15,000.00	15,000.00	173.00	14,827.00
Foushee, The L. M. Co	L. M. Foushee	Jonesboro	12,700.00	10,000.00	10,000.00	
Fowler Livery and Live Stock Co	J. T. Womble	Durham	11,200.00	5,600.00	4,973.00	627.00
Franklin Improvement Co	H. B. Brunot	Brevard	50,000.00	3,600.00	3,600.00	
Franklin (The) Manufacturing and Development Co	A. J. Franklin	Bryson City	6,650.00	4,988.00	4,500.00	488.00
Franklin (The) Park Improvement Co	G. A. Smith	Charlotte	35,000.00	22,370.00	22,370.00	
Franklin Press Publishing Co	M. D. Billings	Franklin	1,500.00	1,500.00		1,500.00
Freeman Printing Co	E. B. Freeman	Lumberton	2,300.00	3,706.00	2,250.00	1,456.00
Fremont Oil Mill Co	J. B. Lane	Fremont	36,000.00	36,000.00	30,825.00	5,175.00
French Broad (The) Hustler Co	M. L. Shipman	Hendersonville	5,000.00	5,000.00	5,000.00	
Frits Watson Lumber Co	J. P. Watson	Burgaw	45,000.00	5,000.00	3,700.00	1,300.00
Frix (The) Co	J. P. Frix	Charlotte	29,300.00	5,000.00	4,435.00	565.00
Fulford, N. S., Hardware Co	N. C. Fulford	Washington	37,000.00	37,150.00	37,150.00	
Fulghum. Robt, H. Co	R. H. Fulghum	Wilson	6,000.00	6,000.00	6,000.00	
Fulk, S. W., Hardware Co	S. W. Fulk	Pilot Mountain	5,500.00	6,000.00	800.00	5,200.00
Furniture Warehouse Co	W. E. White.	Mebane	1,000.00			
Gaither Lumber Co		Statesville	9,000.00	9,000.00	9,000.00	

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Gaither (The) Manufacturing Co	J. W. Killian	Newton	8,000.00	5,000.00	5,000.00	.....
Gaiety Amusement Co	W. H. Rudisill	Raleigh	5,500.00	5,500.00	600.00	4,900.00
Gallop, M. P. Co	M. P. Gallop	Elizabeth City	15,000.00	6,000.00	4,500.00	1,500.00
Gantt Harness Co	O. E. Ford	Belwood	8,000.00	8,800.00	8,358.00	442.00
Garrell, J. F., & Co	J. D. Smith	Wilmington	5,000.00	8,400.00	8,400.00	.....
Garrett & Co	Paul Garrett	Weldon	620,000.00	132,255.00	32,255.00	100,000.00
Gaskill Hardware and Mill Supply Co	H. M. Groves	New Bern	10,000.00	6,500.00	5,500.00	1,000.00
Gaston Farmers Union Warehouse Co	H. L. Lineberger	Gastonia	5,600.00	6,232.00	4,155.00	2,077.00
Gaston Hospital Inc	S. A. Wilkins	Gastonia	5,350.00	1,950.00	1 950.00	.....
Gaston and Tate, Inc	J. H. Tate	Marion	15,000.00	12,500.00	4,000.00	8,500.00
Gastonia Furniture Co	R. M. Johnston	Gastonia	5,000.00	5,000.00	5,000.00	.....
Gastonia Ice and Coal Co	R. Hope Brown	Gastonia	16,000.00	10,666.00	5,000.00	5,666.00
Gastonia Insurance and Realty Co	W. T. Rankin	Gastonia	30,000.00	22,500.00	9,500.00	13,000.00
Gastonia Livery Co	G. A. Jenkins	Gastonia	3,000.00	3,000.00	.....	3,000.00
Gaston Metal and Roofing Co	S. S. Morris	Gastonia	5,300.00	.....	.....	.....
Gate City Furniture Manufacturing Co (The)	W. E. Harrison	Greensboro	34,600.00	25,000.00	15,454.00	9,546.00*
Gatling Lumber Co	E. P. Gatling	Charlotte	8,200.00	9,300.00	.....	9,300.00
Gem Restaurant Co	Jno. W. Todd	Charlotte	4,500.00	4,500.00	4,500.00	.....
Gentry, C. C. & Co	C. C. Gentry	Elkin	9,800.00	9,800.00	9,800.00	.....
Georgia Talc Co	.....	Asheville	32,000.00	16,000.00	16,000.00	.....
Gerken Tobacco Co	W. I. Baxter	Wilmington	2,000.00	7,500.00	5,000.00	2,500.00
Germantown Academy Co	.....	Germantown	1,000.00	1,000.00	.....	1,000.00
Giant Lumber Co	F. G. Harper	N. Wilkesboro	48,375.00	41,630.00	41,630.00	.....
Gibson Drug Store	F. L. Smith	Concord	6,500.00	8,000.00	8,000.00	.....
Gibsonville Drug Co	J. H. Walker	Gibsonville	1,700.00	1,200.00	1,200.00	.....

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Gibsonville Hardware and Furniture Co	L. T. Barker	Gibsonville	$ 4,000.00	$ 4,000.00	$ 2,000.00	$ 2,000.00
Gibsonville Store Co	A. B. Owen	Gibsonville	5,000.00	5,000.00	4,500.00	500.00
Gilmer Brothers Co., Inc	I. Gilmer	Winston-Salem	300,000.00	140,000.00	12,500.00	127,500.00
Gilmore Live Stock Co	J. L. Gilmore	Sanford	1,250.00	2,100.00	2,100.00	
Gilmer-Moore Co	F. F. Gilmer	Charlotte	25,000.00	25,000.00	25,000.00	
Glascock Stove and Manufacturing Co	G. T. Glascock	Greensboro	15,000.00	15,000.00	15,000.00	
Glendon Mining and Manufacturing Co	H. S. Piedmore	Glendon	100,000.00	9,100.00	5,100.00	4,000.00
Glen Inglis Co	G. A. Thomason	Glen Inglis	8,750.00	7,350.00	7,350.00	
Glenwood Land Co	A. L. Murray	Raleigh	50,000.00	50,000.00	11,207.00	38,793.00
Globe Lumber Co	W. C. Moore	Lenoir	100,000.00	60,000.00	24,108.00	35,892.00
Globe Parlor Furniture Co	R. B. Strickland	High Point	22,500.00	6,000.00	2,000.00	4,000.00
Globe Veneering Co	B. J. Sheppard	Winston-Salem	15,000.00	8,055.00	8,055.00	
Golden Leaf Tobacco Warehouse Co	L. S. Olive	Apex	1,380.00	2,000.00	2,000.00	
Godwin Brothers, Inc	L. E. Godwin	Pine Level	2,000.00	2,000.00		2,000.00
Gold & Gold, Inc.	C. W. Gold	Greensboro				
Gold, P. D., Publishing Co	P. D. Gold	Wilson	18,500.00	8,500.00	3,000.00	5,500.00
Goldsboro Lumber Co	W. B. H. Blanford	Dover	100,000.00	217,338.00	214,715.00	2,623.00
Goldsboro (The) Buggy Co	A. U. Kornegay	Goldsboro	18,800.00	18,800.00	18,800.00	
Goldsboro Drug Co	C. B. Miller	Goldsboro	15,000.00	15,000.00	15,000.00	
Goldsboro Furniture Manufacturing Co	L. C. Lane	Goldsboro	90,000.00	50,000.00	44,650.00	5,350.00

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Goldsboro Grocery Co	T. H. Holmes	Goldsboro	15,000.00	15,000.00	15,000.00	
Goldsboro Ice Co	Henry Weil	Goldsboro	16,800.00	10,000.00	8,400.00	1,600.00
Goldsboro Insurance and Realty Co	W. H. Winstead	Goldsboro	10,000.00	10,000.00	10,000.00	
Goldsboro Investment Co	F. T. Banks	Goldsboro	10,000.00	10,000.00	10,000.00	
Goldsboro Land and Improvement Co	Henry Weil	Goldsboro	45,000.00	48,500.00	48,500.00	
Goldsboro Planing Mill Co	J. T. Swisher	Goldsboro	12,000.00	12,000.00	4,185.00	7,815.00
Goldsboro Produce Co	J. I. Levy	Goldsboro	2,000.00	2,000.00		2,000.00
Goldsboro Shoe Co	James M. Allen	Goldsboro	13,000.00	13,000.00	13,000.00	
Goldsboro Storage and Warehouse Co	Sol Weil	Goldsboro	8,000.00	8,000.00	4,400.00	3,600.00
Goldston Milling Co	O. D. Barber	Goldston	7,000.00	6,500.00	6,500.00	
Goodwin-Smith Furniture Co	Chas. A. Goodwin	Raleigh	10,100.00	10,100.00	8,059.00	2,040.00
Goose Grease Co	R. F. Rice	Greensboro	7,500.00	7,500.00	5,000.00	2,500.00
Gordon Insurance and Investment Co	W. S. Lee	Monroe	10,350.00	5,000.00	3,748.00	1,252.00
Gore, D. L., Co	W. W. Love	Wilmington	50,000.00	60,000.00	25,500.00	34,500.00
Gorham Book & Music Co	E. E. Gorham	Fayetteville	8,000.00	4,000.00	4,000.00	
Gowan Medical Co	J. I. Ross	Durham	38,845.00	8,000.00	500.00	7,500.00
Grabs (The) Manufacturing Co	L. H. Pulliam	King	13,950.00	21,391.00	21,391.00	
Grace Furniture Co	N. B. McCanless	Salisbury	25,000.00	15,000.00	15,000.00	
Grace (The) Mills, Inc	F. L. Robbins	Salisbury	15,000.00	15,000.00	15,000.00	
Graf-Davis-Collett (The) Co	A. E. Davis	Salisbury	25,000.00	10,000.00	10,000.00	
Graham Drug Co	A. K. Harden	Graham	3,700.00	3,700.00	3,000.00	700.00
Graham Hardware Co	W. R. Harden	Graham	2,600.00	4,350.00	2,600.00	1,750.00
Graham Ice Co	J. V. Pomeroy	Graham	25,000.00	4,925.00	4,925.00	
Granite Cordage Co	A. A. Shuford	Granite Falls	11,000.00	8,000.00	4,000.00	4,000.00
Granite Mercantile Co	E. B. Ashby	Mt. Airy	5,500.00	5,500.00	5,500.00	

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Granite Mountain Hardwood Co	J. T. Hearne	Winston-Salem	$ 300.00	$ 300.00	$	$ 300.00
Granite Overall and Shirt Co	J. A. Hadley	Mt. Airy	6,500.00	5,850.00	5,000.00	850.00
Grant, (The) H. F., Realty Co	F. R. Grant	Asheville	10,000.00	10,000.00	5,600.00	4,400.00
Granville Poultry Farm Co	W. L. Taylor	Stovall	300.00	2,000.00	300.00	1,700.00
Granville Real Estate and Trust Co	A. H. Powell	Oxford	15,400.00	15,400.00	13,900.00	1,500.00
Gray Veneer and Panel Co	R. W. Gray	China Grove	5,000.00	5,000.00	2,230.00	2,770.00
Greater Raleigh Land Co	F. K. Ellington	Raleigh	30,000.00	30,000.00	29,500.00	500.00
Greensboro Auditorium Co	C. C. McLean	Greensboro	16,000.00	3,500.00	3,500.00	
Greensboro (The) Baseball Association	L. J. Brandt	Greensboro	300.00	300.00		300.00
Greensboro Boiler and Machine Co	J. W. McLennan	Greensboro	45,950.00	30,634.00	30,634.00	
Greensboro Drug Co	Max T. Payne	Greensboro	22,000.00	11,000.00	10,000.00	1,000.00
Greensboro Ice and Coal Co	R. C. Hood	Greensboro	10,000.00	13,500.00	13,500.00	
Greensboro Life Insurance Co	E. Colwell, Jr.	Greensboro	146,400.00	137,250.00	50,440.00	86,810.00
Greensboro Pepsi Cola Bottling Co	W. S. Hire	Greensboro	3,400.00	2,500.00	2,500.00	
Greensboro Real Estate Exchange, Inc	J. R. Hughes	Greensboro	6,000.00	4,500.00	3,837.00	663.00
Greensboro Securities Co	R. G. Vaughn	Greensboro	55,100.00	65,893.00	63,602.00	2,291.00
Greensboro (The) Security and Investment Co	C. W. Tate	Greensboro	32,100.00	10,917.00	10,917.00	
Greensboro Supply Co	P. Benbow	Greensboro	14,000.00	9,300.00	9,300.00	
Greensboro (The) Wall Paper Co	W. J. Halladay	Greensboro	700.00	900.00	400.00	500.00
Greensboro Warehouse and Storage Co	J. E. Latham	Greensboro	5,000.00	5,000.00	5,000.00	

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Greensboro Wood Fiber Plaster Co	W. L. Bain	Greensboro	7,800.00	3,000.00	3,000.00	.....
Greenville Lumber and Veneer Co	W. M. Pugh	Greenville	19,500.00	19,500.00	7,340.00	12,160.00
Greenville (The) Manufacturing Co	E. A. Moye	Greenville	15,000.00	15,000.00	15,000.00	.....
Green Pond Granite Brick Co	W. T. Pate	Gibson	30,000.00	18,000.00	11,000.00	7,000.00
Greenwood Cemetery Co	W. G. Egerton	Macon	110.00	110.00	.....	110.00
Green & Yarboro (The) Co	E. S. Green	Franklin	10,000.00	10,000.00	10,000.00	.....
Griffin-Harrell Co	W. C. Harrell	Marshville	8,000.00	8,000.00	1,700.00	6,300.00
Griffin, A. T., Manufacturing Co	A. T. Griffin	Goldsboro	42,000.00	46,200.00	42,450.00	3,750.00
Griffin Sample (The) Co	S. A. Griffin	Manteo	10,000.00	6,150.00	6,150.00	.....
Grimes Realty Co	W. B. Grimes	Raleigh	200,000.00	126,950.00	126,950.00	.....
Griswold Insurance and Real Estate Co	W. J. Griswold	Durham	16,300.00	12,270.00	8,700.00	3,570.00
Grover Mercantile Co	G. W. Green	Grover	6,000.00	6,000.00	150.00	5,850.00
Growers (The) Tobacco Warehouse Co	W. R. McRacken	Vineland	1,400.00	1,050.00	1,050.00	.....
Guilford Grocery Co	A. O. Raper	High Point	7,000.00	7,000.00	3,100.00	3,900.00
Guilford Furniture Co	A. J. McDuffie	Greensboro	6,000.00	6,000.00	5,000.00	1,000.00
Guilford (The) Hardware Co	John A. Hodgin	Greensboro	9,300.00	4,650.00	4,650.00	.....
Guilford Ice and Fuel Co	R. C. Hood	Greensboro	10,000.00	3,600.00	3,400.00	200.00
Guilford Lumber Manufacturing Co	W. D. Mendenhall	Greensboro	51,875.00	29,300.00	28,600.00	700.00
Guilford Plaster and Cement Co		Greensboro	7,200.00	7,200.00	6,150.00	1,050.00
Guilford Real Estate Co	R. G. Glenn	Greensboro	25,000.00	6,250.00	.....	6,250.00
Guilford Realty and Insurance Co	H. A. Millis	High Point	500.00	500.00	500.00	.....
Gunn Veneer and Lumber Co	A. M. Gunn	Rural Hall	2,000.00	1,500.00	1,500.00	.....
Gwyn & Colvard Co., Inc	R. W. Gwyn	North Wilkesboro	13,500.00	4,488.00	1,980.00	2,508.00
Gwyn Drug Co	J. H. Gwyn	Mt. Airy	6,000.00	2,500.00	2,500.00	.....
Hackney Bros Co	L. L. Hackney	Charlotte	10,000.00	7,000.00	7,000.00	.....

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Hackney & Moale Co	Geo. L. Hackney	Asheville	$34 000.00	$20,250.00	$20,250.00	$
Hackney Wagon Co	W. D. Hackney	Wilson	100,000.00	74,800.00	74,800.00	
Hadder Mill Co	W. J. Swan	Stonewall	4,500.00	4,000.00	2,100.00	1,900.00
Hadley Peoples Manufacturing Co	J. C. Gregson	Siler City	4,000.00	3,200.00	3,200.00	
Hahn-Honeycutt Co	H. C. Hahn	Concord	2,700.00	1,800.00	1,800.00	
Hall, J. S., Co	J. S. Hall	Durham	7,500.00	8,050.00	2,250.00	5,800.00
Hall-Chance Co	E. F. Hall	Reidsville	10,000.00	10,000.00	10,000.00	
Hall Furniture Co	S. T. Neal	Spray	4,500.00	4,500.00	4,500.00	
Hall (The) Hardware Co	J. L. Hall	Benson	4,000.00	4,000.00	4,000.00	
Hall-Hughes Lumber Co	Edgar Hall	Parkton	10,000.00	10,000.00	10,000.00	
Hall (The) Mercantile Co	T. Q. Hall	Wallace	5,500.00	10,000.00	10,000.00	
Hall & Pearsall, Inc	B. F. Hall	Wilmington	71,000.00	53,250.00	30,500.00	22,750.00
Hamlet Advertising Co	W. H. H. Bagwell	Hamlet	500.00	500.00		500.00
Hamlet (The) Athletic Association, Inc	W. E. Davis	Hamlet	350.00	350.00	150.00	200.00
Hamlet Grocery Co	O. T. Goodwin	Hamlet	8,000.00	8,600.00	5,500.00	3,100.00
Hamlet Hotel Co	M. W. McRae	Hamlet	15,000.00	25,000.00	23,000.00	2,000.00
Hamlet Ice Co	Chas E. Johnson	Hamlet	50,000.00	50,000.00	22,210.00	27,790.00
Hamlet Insurance and Realty Co.	R. A. Lackey	Hamlet				
Hamilton Drug Co	T. L. Booth	Oxford	7,600.00	5,700.00	3,225.00	2,475.00
Hamilton-Martin Drug Co	W. B. Hamilton	Charlotte	10,500.00	10,500.00		10,500.00

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Hamilton Pants Manufacturing Co.	C. H. Baker	Hamilton	11,400.00	6,000.00	6,000.00	.....
Hammer Lumber Co.	T. P. Hammer	Wilmington	118,500.00	68,500.00	50,000.00	18,500.00
Hampton, J. H., Buggy Co.	W. W. Hampton	Leaksville	8,100.00	8,100.00	8,100.00	.....
Hamrick, The T. C., Co.	E. B. Hamrick	Metal	2,300.00	2,300.00	.....	2,300.00
Hancock, W. T., Co.	W. T. Hancock	Scotland Neck	10,000.00	10,000.00	9,000.00	1,000.00
Hancock Grocery Co.	S. D. Hancock	Winston-Salem	20,000.00	17,695.00	17,695.00	.....
Hanes, P. H., Knitting Co.	P. H. Hanes, Jr.	Winston-Salem	100,000.00	100,000.00	72,800.00	27,200.00
Hanover Iron Works Co.	W. E. King	Wilmington	1,000.00	1,000.00	1,000.00	.....
Hanrahan Milling Co.	F. C. Dunn	Hanrahan	3,000.00	1,200.00	800.00	400.00
Harbor (The) Island Shooting Club	Edgar F. Randolph, 21 South St., Morristown, N. J.	Harbor Island	3,000.00	3,000.00	.....	3,000.00
Harden Manufacturing Co.	O. D. Carpenter	Worth	28,000.00	55,650.00	55,650.00	.....
Hardwood Manufacturing Co.	W. O. Reddick	Greensboro	25,000.00	2,000.00	2,000.00	.....
Hardy Hardware Co.	R. L. Hardy	Scotland Neck	15,000.00	12,500.00	12,500.00	.....
Hargrove Chemical Co.	W. S. Harris	Wilson	2,130.00	55.00	.....	55.00
Hargrave & Leak Manufacturing Co.	W. K. Boggan	Wadesboro	40,000.00	3,500.00	3,500.00	.....
Harness (The), Vehicle and Supply Co.	J. A. Conner	Statesville	4,000.00	4,000.00	4,000.00	.....
Harnett Dry Goods Co.	Ellis Goldstein	Dunn	7,000.00	7,000.00	6,000.00	1,000.00
Harnett Lumber Co.	W. J. Johnson	Manchester	60,000.00	86,509.00	86,509.00	.....
Harrell's Printing House	H. B. Harrell	Weldon	3,000.00	3,000.00	3,000.00	.....
Harris-Barnett Dry Goods Co.	D. Harris	Asheville	40,000.00	40,000.00	40,000.00	.....
Harrisburg Improvement Co.	J. F. Alexander	Harrisburg	6,000.00	6,000.00	4,675.00	1,325.00
Harris Chair Co.	J. E. Williamson	Millboro	6,000.00	4,000.00	2,500.00	1,500.00
Harris (The) Clay Co.	D. R. Harris	Dillsboro	10,000.00	30,000.00	30,000.00	.....
Harris-Glenn Body Co.	.....	Oxford	11,500.00	11,500.00	11,100.00	400.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Harris-McAuley Co	Ed. M. Harris	Norwood	$ 5,000.00	$12,000.00	$12,000.00	$
Harris, J. H., Plumbing & Supply Co	J. H. Harris	Washington	10,000.00	6,000.00	3,000.00	3,000.00
Harrison, Mt. Airy Sanitarium Co	Chas. E. Piper	Black Mountain	25,000.00	25,000.00	5,535.00	19,465.00
Harrison Printing Co	C. G. Harrison	Greensboro	10,000.00	4,500.00	4,500.00	
Harris-Rees Tanning Co	Robt. W. Harris	Sylva	300,000.00	300,000.00	300,000.00	
Havens Oil Co	Jonathan Havens	Washington	28,000.00	28,000.00	14,200.00	13,800.00
Harris Warehouse Co	G. B. Harris	Henderson	4,500.00	8,500.00		8,500.00
Harris-Wilcox Co	D. H. Wilcox	Durham	3,500.00	5,500.00	5,500.00	
Harry Belk Brothers Co	D. P. Harry	Greensboro	15,000.00	15,000.00	15,000.00	
Hart, (The) E. L. Co	E. L. Hart	North Wilkesboro	20,000.00	20,000.00	20,000.00	
Hart Drug Co	L. W. Hart	Norwood	3,600.00	3,600.00	2,500.00	1,100.00
Hart, The Abel F., Railway Track Tamping Implement Co	A. F. Hart	Hickory	25,000.00	300.00	300.00	
Hartsell, A. F., Co	A. F. Hartsell	Concord	9,500.00	6,500.00	6,500.00	
Harvey, L., & Son Co	L. Harvey	Kinston	20,000.00	26,600.00	26,064.00	536.00
Hassell-Johnson Co	E. L. Hassel	Duke	25,000.00	27,421.00	27,421.00	
Hawes-Sellers Mercantile Co	Edwin Sellers	Atkinson	4,000.00	4,000.00	2,750.00	1,250.00
Haywood Cooperage Co	J. H. McConnell	Waynesville	1,300.00	1,300.00	200.00	1,100.00
Haywood County Stock Raisers Farmers Association, Inc	Jas. E. Cottaway	Waynesville	5,130.00	7,000.00	7,000.00	
Haywood Grocery Co	J. L. Smathers	Waynesville	10,000.00	10,000.00		10,000.00
Haywood Lumber and Mining Co	Thomas Crary	Waynesville	30,000.00	30,000.00	26,544.00	3,456.00

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Haywood Stock Improvement Co	J. D. Stringfield	Waynesville	1,500.00	3,000.00	3,000.00	
Head-Easy (The) Co	J. P. Stedman	Oxford	2,150.00	1,500.00		1,500.00
Hearne Bros. & Co	B. A. Strickland	Whitakers	6,000.00	12,000.00		12,000.00
Heath, The A. W., Co	W. C. Heath	Waxhaw	30,000.00	12,500.00	11,321.00	1,179.00
Heath Hardware Co	W. C. Heath	Monroe	100,000.00	50,000.00	36,575.00	13,425.00
Health and Home Community Co	R. A. Wheeler	Aberdeen	1,600.00	1,600.00		1,600.00
Heath-Morrow Co	W. C. Heath	Monroe	25,000.00	16,250.00	15,600.00	
Hedgecock Brick Co	J. W. Walker	Walnut Cove	16,000.00	8,000.00	8,000.00	
Hemphill, J. L. & Co	J. L. Hemphill	N. Wilkesboro	11,585.00	7,797.00	7,797.00	
Henckel Live Stock Co	C. V. Henckel	Statesville	58,000.00	45,135.00	45,135.00	
Henderson Book Co	R. J. Corbitt	Henderson	2,500.00	2,500.00		2,500.00
Henderson Cotton Ginning Co	John D. Cooper	Henderson	8,000.00	4,000.00	4,000.00	
Henderson Fish and Game Association	W. S. Parker	Henderson	430.00			
Henderson Furniture Co	R. S. McLain	Henderson	5,000.00	5,000.00	5,000.00	2,000.00
Henderson Grocery Co	Thos. G. Horner	Henderson	12,000.00	24,000.00	18,200.00	5,800.00
Henderson, W. I., Grocery Co	W. J. Thomas	Charlotte	18,000.00	12,000.00	12,000.00	
Henderson Ice and Cold Storage Co	E. R. Cougan	Henderson	20,400.00	15,000.00		15,000.00
Henderson Loan and Real Estate Co	R. C. McCoin	Henderson	13,500.00	14,500.00	4,300.00	10,200.00
Henderson Manufacturing Co	R. B. Powell	Henderson	10,000.00	6,000.00	6,000.00	
Henderson Roller Mills Co	T. C. Lee	Monroe	8,000.00	8,317.00	8,317.00	
Henderson-Snyder Co	D. B. Snyder	Monroe	20,000.00	15,000.00	10,000.00	5,000.00
Henderson Storage Co	J. B. Owen	Henderson	10,100.00	10,100.00	6,000.00	4,100.00
Hendersonville Mercantile Co	F. Z. Morris	Hendersonville	11,200.00	4,480.00	4,480.00	
Hendersonville Park and Amusement Co		Hendersonville	10,000.00	10,000.00	10,000.00	
Hendersonville Realty Co	T. C. Williams	Hendersonville	8,500.00	4,000.00	4,000.00	
Hendersonville Wholesale Grocery Co	W. A. Keith	Hendersonville	10,000.00	10,500.00		10,500.00
Herritage-Haywood (The) Co	D. H. Herritage	Trenton	7,500.00	7,644.00	7,644.00	

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Hester, (The) J. W. Co	J. W. Hester	Winston Salem	$4,160.00	$2,600.00	$2,600.00	$
Hickory Bottling Co	R. D. Latta	Hickory	5,100.00	2,500.00		2,500.00
Hickory Furniture Co	Geo. W. Hall	Hickory	32,500.00	18,000.00	14,550.00	3,450.00
Hickory Grocery Co	J. L. Riddle	Hickory	11,000.00	11,000.00	11,000.00	
Hickory Hosiery Mills	J. A. Cline	Hickory	20,500.00	13,325.00	2,000.00	11,325.00
Hickory Ice and Coal Co	E. Lyerly	Hickory	12,600.00	3,800.00	3,800.00	
Hickory (The) Insurance and Realty Co	W. H. Groves	Hickory	6,200.00	2,200.00	1,879.00	321.00
Hickory Manufacturing Co	A. A. Shuford	Hickory	24,000.00	48,000.00	38,780.00	9,222.00
Hickory Milling Co	J. F. Abernathy	Hickory	8,000.00	4,250.00	4,250.00	
Hickory Novelty Co	J. A. Lentz	Hickory	5,000.00	4,200.00	4,200.00	
Hickory Seed Co	W. J. Shuford	Hickory	5,000.00	2,600.00	2,600.00	
Hicks, Henry T. Co	Henry T. Hicks	Raleigh	22,800.00	15,000.00	8,575.00	6,425.00
Hicks, (The) Co	A. C. Craft	Wilmington	3,000.00	3,000.00	500.00	2,500.00
Hickson Lumber Co	W. H. Hickson	Kinston	12,000.00	50,000.00	35,000.00	15,000.00
Hico Milling Co	W. P. Ireland	Burlington	5,100.00	4,650.00	4,650.00	
Hiddenite Granite Co	Richard Eames	Salisbury	12,000.00	1,400.00	1,400.00	
Highlands Hotel Co	W. S. Alexander	Charlotte	146,000.00	75,000.00	75,000.00	
Highland Park (The) Co	P. M. Brown	Charlotte	17,500.00	8,600.00	8,600.00	
Highlands Realty and Improvement Co	Jno. D. Huffines	Reidsville	12,000.00	2,850.00	2,850.00	
High Point Associated Furniture Lines	S. H. Tomlinson	High Point				

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High Point Bending and Chair Co	S. H. Tomlinson	High Point	8,000.00	5,000.00	3,000.00	2,000.00
High Point Buggy Co	H. A. White	High Point	25,000.00	20,000.00	3,225.00	16,775.00
High Point Grocery Co	O. P. Moffitt	High Point	15,000.00	8,000.00	8,000.00	
High Point Hardware Co	J. A. Gray	High Point	7,500.00	6,000.00	6,000.00	
High Point Hosiery Mills, Inc	J. H. Adams	High Point	70,500.00	60,000.00	6,700.00	53,300.00
High Point Ice and Fuel Co	W. G. Burnett	High Point	25,000.00	6,800.00	5,500.00	1,300.00
High Point Metallic Bed Co	C. L. Wheeler	High Point	30,000.00	20,000.00	5,000.00	15,000.00
High Point Milling Co	W. H. Ragan	High Point	13,500.00	10,000.00	10,000.00	
High Point Moulding Co	W. F. White	High Point	2,500.00	2,000.00	1,000.00	1,000.00
High Point Overall Co	H. F. Hunsucker	High Point	7,000.00	7,000.00	4,000.00	3,000.00
High Point (The) Pipe and Foundry Co	O. N. Richardson	High Point	30,000.00	12,000.00	12,000.00	
High Point Real Estate and Trust Co	Geo. T. Penny	High Point	5,000.00	5,000.00	1 915.00	3,085.00
High Point Veneer and Panel Co	J. W. Clinard	High Point	20,000.00	18,500.00	18,500.00	
Highsmith Hospital Co	J. F. Highsmith	Fayetteville	35,000.00	36,300.00	36,300.00	
Hill Car Ventilating Co	David Hill	Burlington	250,000.00			
Hill Veneer Co	J. C. Hill	High Point	11,800.00	6,000.00	4,000.00	2,000.00
Hillsboro Clay Manufacturing Co		Hillsboro	20,000.00	17,000.00	17,000.00	
Hillsboro Commercial Club, Inc	E. M. Lockhart	Hillsboro	400.00			
Hillsboro Milling and Manufacturing Co	H. W. Webb	Hillsboro	8,200.00	8,500.00	8,500.00	
Hillsboro Real Estate and Improvement Co	P. C. Collins	Hillsboro	9,000.00	9,000.00	1,900.00	7,100.00
Hilliard Mercantile Co	C. W. Hilliard	Draper	3,650.00	8,213.00	6,500.00	1,713.00
Hilliard-White Co	B. C. Hilliard	Warrenton	4,000.00	4,000.00		4,000.00
Hilton Lumber Co	R. A. Parsley	Wilmington	80,000.00	123,175.00	123,175.00	
Hines Brothers Lumber Co	L. Hines	Kinston	200,000.00	300,740.00	193,089.00	107,651.00
Hines Buggy Co	Geo. W. Hines	Murfreesboro	5,000.00	8,100.00	8,100.00	

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Hines-Murphy Co	Z. V. Murphy	Greenville	$10,000.00	$10,000.00	$ 1,820.00	$ 8,180.00
Hinshaw and Medearis Co	G. W. Hinshaw	Winston-Salem	25,000.00	6,500.00	6,500.00	.....
Hitchcock Trotter Co	H. L. Trotter	Winston- Salem	20,000.00	20,000.00	20,000.00	.....
Hobgood Real Estate and Improvement Co	S. D. Bradley	Hobgood	1,100.00	820.00	820.00	.....
Holbrook Construction Co	A. M. Holbrook	Draper	100.00	900.00	900.00	.....
Holcomb Bros. Co	J. M. Holcomb	Elkin	9,000.00	9,000.00	9,000.00	.....
Holladay Studio Co	Walter Holladay	Durham	4,000.00	4,000.00	4,000.00	.....
Holland Brothers, Inc	N. D. Holland	Durham	8,000.00	10,000.00	380.00	9,620.00
Holly Mercantile Building Co	W. C. Leslie	Vass	2,925.00	2,925.00	2,000.00	925.00
Holly Springs Land and Improvement Co	G. B. Alford	Holly Springs	10,000.00	8,395.00	8,395.00	.....
Holman Christian University	J. C. Coggins	Black Mountain	20,250.00	500.00	.....	500.00
Holmes, J. H., Co	J. H. Holmes	Edenton	17,500.00	17,500.00	15,000.00	2,500.00
Holmes Grocery Co	R. L. Holmes	Wilmington	40,000.00	28,300.00	28,300.00	.....
Holt-Cates (The) Co	Jesse Holt	Burlington	5,000.00	3,000.00	3,000.00	.....
Home Building and Material Co	Arthur Ross	Asheville	6,500.00	6,500.00	6,500.00	.....
Home (The) Educational Co	V. L. Norman	Concord	14,000.00	5,600.00	3,000.00	2,600.00
Home Insurance and Investment Co	W. E. Sharp	Burlington	10,000.00	3,000.00	.....	3,000.00
Home Investment Co	H. A. Pfohl	Winston-Salem	11,000.00	8,200.00	8,200.00	.....
Home Investment and Improvement Co	R. H. Wheeler	High Point	1,000.00	7,000.00	7,000.00	.....
Home Lumber Co	J. M. Field	Randleman	3,500.00	3,500.00	.....	3,500.00

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Home Milling Co	J. C. Seagle	Lenoir	7,000.00	6,500.00	6,500.00	
Home Plumbing and Machine Co	L. J. Peacock	Lexington	2,000.00	2,000.00	2,000.00	
Home Realty Co	W. H. Wood	Charlotte	300.00	20,000.00	20,000.00	
Home Real Estate Loan and Insurance Co	T. E. Kapp	Winston-Salem	25,000.00	19,557.00	8,657.00	10,900.00
Honeycutt, P. J., Co	P. J. Honeycutt	Albemarle	15,000.00	15,000.00	15,000.00	
Hood Drug Co	G. A. Hood	Kenly	3,000.00	3,000.00	3,000.00	
Hood & Grantham, Inc	D. H. Hood	Dunn	8,000.00	8,000.00	8,000.00	
Hood Rerailer Co	V. C. Tompkins	Raleigh	5,000.00			
Hookerton Terminal Co	W. E. Shearin	Hookerton	12,400.00	10,000.00		10,000.00
Hooper, C. E. Co	C. E. Hooper	Charlotte	1,100.00	1,100.00	1,100.00	
Hooper, C. S. Co	C. S. Hooper	Durham	1,050.00	1,050.00	1,050.00	
Hope Mills Mercantile Co	J. C. Gilbert	Hope Mills	3,300.00	2,000.00	1,850.00	150.00
Hope Mills Real Estate and Investment Co	E. W. Mosely	Hope Mills	1,500.00	1,500.00	1,100.00	400.00
Horn, R. B., Co	R. B. Horn	Winston-Salem	40,000.00	34,500.00	20,500.00	14,000.00
Horn-Johnstone Co	L. G. Horn	Mocksville	10,000.00	10,000.00	7,000.00	3,000.00
Horn Land and Lumber Co	R. B. Horn	Mocksville	15,000.00	6,000.00	6,000.00	
Horner Brothers Co	C. W. Bryan	Oxford	16,000.00	18,000.00	18,000.00	
Horner Supply Co	Jno. D. Cooper	Manson	9,000.00			
Hoskins Drug Co	O. T. Alexander	Charlotte	900.00	675.00	550.00	125.00
Hot Springs Manufacturing Co	J. C. Tyler	Hot Springs	22,000.00	5,000.00	5,000.00	
Hot Springs (The) Supply Co	T. B. Ebbs	Hot Springs	14,500.00	11,600.00	1,250.00	10,350.00
Houk (The) Ginning Co	D. P. Rowe	Newton	1,600.00	1,600.00	1,500.00	100.00
House Furnishing and Decorating Co	P. C. Whitlock, Rec	Charlotte	10,000.00	1,000.00	1,000.00	
House Manufacturing Co	T. M. House	Weldon	14,000.00	24,000.00	24,000.00	
Howard (The) Hardware Co	Geo. Howard	Tarboro	10,000.00	6,000.00		6,000.00
Howard Trust Co	Robt. M. Rawls	Tarboro	100,000.00	55,165.00	55,165.00	

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address	Capital Stock.	Value Capital Stock	Assessed Value Real and Personal Property.	Corporation Excess.
Hub and Handle Co	D. O. Cecil	High Point	$ 6,000.00	$ 6,000.00	$ 765.00	$ 5,235.00
Hub Land Co	H. B. Varner	Lexington	12,000.00	3,000.00	1,000.00	2,000.00
Hub Milling Co	L. D. Rippy	Shetucket	4,500.00	4,500.00	4,500.00	.....
Hudson Grocery Co	Jno. A. Hodgins	Greensboro	2,500.00	2,525.00	2,525.00	.....
Hudson Overall Co	W. H. Ragan	Greensboro	10,000.00	6,100.00	6,100.00	.....
Huffine Hotel Co	E. I. Bugg	Greensboro	12,000.00	12,000.00	3,250.00	8,750.00
Hunter, R. N., Co	R. N. Hunter	Charlotte	2,500.00	2,250.00	75.00	2,175.00
Hunter Bros. & Brewer Co	G. E. Hunter	Raleigh	15,000.00	12,000.00	12,000.00	.....
Hunter-Drewry (The) Co	J. W. Hunter	Raleigh	3,600.00	2,600.00	.....	2,600.00
Hunter Manufacturing and Commission Co	W. C. Watkins	Greensboro	600,000.00	300,000.00	252,074.00	47,926.00
Hunting (The) Club Co	Jas. H. Moyle	Salisbury	2,000.00	2,000.00	300.00	1,700. 00
Huntley, B. F., Furniture Co	B. F. Huntley	Winston-Salem	39,500.00	30,500.00	24,000.00	6,500.00
Huntley-Hill Stockton Co	B. F. Huntley	Winston-Salem	46,000.00	25,000.00	21,400.00	3,600.00
Huntley-Stockton-Hill Co	M. D. Stockton	Greensboro	44,200.00	22,100.00	19,900.00	2,200.00
Hunt, F. W., Contracting Co	F. W. Hunt	Asheville	10,000.00	5,000.00	5,000.00	.....
Hunt, R. G., Lumber Co	R. G. Hunt	Asheville	12,250.00	16,588.00	16,588.00	.....
Hurdle (The) Milling Co	I. T. Cates	Hurdle Mills	3,200.00	3,200.00	1,150.00	2,050.00
Huske Hardware Co	B. R. Huske	Fayetteville	50,000.00	25,000.00	25,000.00	.....
Hussaw Live Stock Co	J. L. Everett	Rockingham	13,100.00	5,000.00	3,200.00	1,800.00
Hustler (The) Publishing Co	W. E. Pharr	North Wilkesboro	2,400.00	2,400.00	1,900.00	500.00

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Hutton & Bourbonnais Co.	A. B. Hutton	Hickory	150,000.00	85,000.00	61,038.00	23,962.00
Hygienic Ice Co.	E. V. Hobb	Spray	1,500.00	1,500.00	1,190.00	310.00
Hyman Supply Co.	A. F. Patterson	New Bern	75,000.00	37,500.00	37,200.00	300.00
Ice and Cold Storage Co.	W. C. Capel	Biscoe	1,300.00	1,300.00	1,300.00	
Ichthyolated Emulsion Co.	H. E. Field	Greensboro	5,000.00	5,000.00	5,000.00	
Ideal (The) Candy Store		Greensboro	2,500.00	2,500.00	2,500.00	
Ideal Electric Co.	L. F. Carleton	Charlotte	2,900.00	1,500.00	1,500.00	
Ideal (The) Hardware and Commission Co.	E. W. Moye	Goldsboro	13,875.00	13,875.00	13,875.00	
Imperial (The) Co.	C. B. McIver	Spray	7,000.00	7,880.00	7,880.00	
Imperial Furniture Manufacturing Co.	D. A. Miller	Statesville	30,000.00	30,000.00	30,000.00	
Imperial (The) Pharmacy	W. E. Borden	Goldsboro	3,000.00	3,000.00	3,000.00	
Imperial Mattress Co.	T. W. Latham	Washington	3,600.00	720.00	415.00	305.00
Imperial (The) Co. of Elizabeth City	E. F. Aydlett	Elizabeth City	28,000.00	14,860.00	14,860.00	
Independance Fellowship of Zion	N. A. Scott	Everetts				
Independent (The) Ice Co.	D. N. Penton	Wilmington	200,000.00	175,000.00	56,100.00	118,900.00
Independent Manufacturing Co.	D. McEachern	Castle Hayne	12,000.00	5,000.00	4,500.00	500.00
Indian Lake Lumber Co.	S. P. Hatch	Sanford	17,500.00	17,500.00	10,200.00	7,300.00
Indian Trail Supply Co.	T. C. Collins	Indian Trail	6,800.00	4,000.00	3,400.00	600.00
Ingleside Lumber Co.	J. D. Boushall	Raleigh				
Ingram Lumber Co.	G. F. Ingram	Taylorsville	4,500.00	5,000.00	5,000.00	
Insurance, Realty and Trust Co.	L. W. Norman	Hertford	6,000.00	2,500.00	2,500.00	
Interstate Coal Co.	J. Fred Johnson	Johnson City, Tenn.	100,000.00	133,980.00	133,980.00	
Interstate Construction Co.	J. T. B. Shaw	Greensboro	3,000.00	3,000.00	3,000.00	
Interstate Mercantile Co.	J. Fred Johnson	Johnson City, Tenn.	100,000.00	500.00		500.00
Interstate Realty Co.	W. C. Johnston	Mooresville	16,200.00	16,200.00	16,200.00	

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Iona Supply Co	J. L. Townsend	McDonalds	$10,000.00	$10,000.00	$ 8,450.00	$ 1,550.00
Investment Trust Co	R. M. Sheppard	Wilmington	10,000.00	1,000.00	400.00	600.00
Iredell Farmers' Union Warehouse Co	J. Chap Turner	Statesville	300.00	150.00	.....	150.00
Iredell Livery Co	E. G. Gilmer	Statesville	5,000.00	6,000.00	5,000.00	1,000.00
Iredell Lumber Co	J. W. Allen	Statesville	8,000.00	8,000.00	5,550.00	2,450.00
Isley, Jos. A., & Bro. Co	J. A. Isley	Burlington	18,400.00	16,475.00	16,475.00	.....
Ivanhoe Manufacturing Co	F. K. Broadhurst	Smithfield	.....	2,000.00	2,000.00	.....
Ivey, The J. B., Co	J. B. Ivey	Charlotte	30,000.00	22,000.00	22,000.00	.....
Ivey Shoe Co	C. M. Ivey	Concord	5,000.00	2,500.00	2,500.00	.....
Jacobs, Joe, Clothing Co	C. F. Penry	Winston-Salem	21,100.00	7,000.00	6,600.00	400.00
Jacksonville Light and Fuel Co	A. G. Walton	Jacksonville	1,125.00	1,000.00	1,000.00	.....
Jacksonville Lumber Co	H. W. Ambrose	Jacksonville	91,500.00	41,950.00	41,950.00	.....
Jacksonville (The) Supply Co	F. W. Hargett	Jacksonville	4,600.00	5,000.00	5,000.00	.....
Jackson & Bell Co	J. W. Jackson	Wilmington	12,000.00	8,500.00	6,000.00	2,500.00
Jackson Mercantile Co	J. C. Futrell	Jackson	5,050.00	7,000.00	7,000.00	.....
Jackson (The) Milling Co	E. J. Gay	Jackson	3,255.00	3,225.00	3,225.00	.....
Jackson-Williams Co	J. C. Jackson	Fayetteville	4,500.00	6,000.00	6,000.00	.....
Jackson Springs Co	J. C. Curry	Jackson Springs	38,300.00	32,000.00	28,940.00	3,060.00
Jamesville Lumber & Pulp Wood Co	W. H. Brew	Jamesville	18,000.00	18,000.00	9,000.00	9,000.00
Jarrell, W. G., Machine Co	W. G. Jarrell	Charlotte	6,800.00	4,500.00	4,500.00	.....

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Josey, N. B., Co	N. B. Josey	Scotland Neck	50,000.00	40,000.00	40,000.00	.....
Jefferson Standard Life Insurance Co	C. W. Gold	Raleigh	250,000.00	200,000.00	40,130.00	159,870.00
Jenkins Bros. Shoe Co	H. E. Jenkins	Winston-Salem	170,000.00	85,000.00	67,500.00	17,500.00
Jenkins, H. M., Co	H. M. Jenkins	Washington	6,000.00	5,000.00	4,300.00	700.00
Jenkins (The) Millinery Co	J. C. Grayson	North Wilkesboro	27,800.00	27,500.00	27,500.00	.....
Jennings & Rodwell (The) Co	W. R. Jennings	Winston-Salem	3,000.00	3,000.00	3,000.00	.....
Jenrette Singletary Co	J. A. Thompson	Lumberton	2,000.00	3,107.00	2,000.00	1,107.00
Johnson, J. Flem, Co	R. Hope Brinson	Gastonia	14,300.00	14,300.00	3,810.00	10,490.00
Johnson, J. W., Co	J. F. McPhail	Raeford	16,000.00	17,000.00	17,000.00	.....
Johnson Bros & Co	G. W. Johnson	Jamestown	4,000.00	3,500.00	3,500.00	.....
Johnson-Fulton Lumber Co	Jno. G. Fulton	Walnut Cove	5,000.00	5,000.00	3,542.00	1,458.00
Johnson & Johnson Co	C. A. Johnson	Raleigh	30,700.00	40,000.00	35,000.00	5,000.00
Johnson-Stephenson Co	W. H. Gregory	Angier	4,000.00	4,500.00	4,500.00	.....
Johnson-Thomas Drug Co	J. W. Johnson	Raeford	6,000.00	3,500.00	3,500.00	.....
Jolly & Wynne Jewelry Co	B. R. Jolly	Raleigh	7,600.00	7,600.00	7,000.00	600.00
Jonesboro Building and Improvement Co	A. W. Huntley	Jonesboro	9,000.00	9,000.00	5,950.00	3,050.00
Jonesboro Sash and Blind Co	W. A. Sloan	Jonesboro	6,150.00	4,575.00	4,575.00	.....
Jones, D. M., Co	L. R. Chappell	Elizabeth City	20,000.00	17,775.00	17,775.00	.....
Jones, M. P., & Co	D. T. Perry	Fayetteville	1,200.00	2,380.00	2,380.00	.....
Jones-Cooper Co	G. L. Jones	Nashville	5,000.00	2,400.00	2,400.00	.....
Jones & Frazier, Inc	W. G. Frazier	Durham	19,300.00	5,000.00	5,000.00	.....
Jordan, R. H., & Co	E. P. Purcell	Charlotte	15,000.00	11,000.00	.....	11,000.00
Journal (The) Publishing Co	N. L. Cranford	Winston-Salem	11,005.00	6,000.00	6,000.00	.....
Julian Chair Co	W. H. Ragan	Trinity	1,500.00	2,000.00	2,000.00	.....
Julian (The) Investment Co	Jas. K. Dorsett	Spencer	11,000.00	7,500.00	7,500.00	.....

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Julian Milling Co	G. A. Garrett	Julian	$ 5,300.00	$ 5,000.00	$ 1,800.00	$ 3,200.00
Junaluska (The) Leather Co	C. S. Warren	Waynesville	50,000.00	50,000.00	43,450.00	6,550.00
Justice Drug Co	R. L. Justice	Greensboro	43,050.00	43,050.00	35,975.00	7,075.00
Kapp & Miller Co	J. F. Miller	Rural Hall	5,150.00	3,400.00	3,000.00	400.00
Kearns Furniture Co	O. E. Kearns	High Point	77,000.00	40,000.00	18,500.00	21,500.00
Kearns Upholstering Co	J. W. Kearns	High Point	3,700.00	2,700.00	1,000.00	1,700.00
Keel, X. T., Dry Goods Co	J. W. Keel	Rocky Mount	11,000.00	5,000.00	5,000.00	
Keeley Institute of North Carolina	C. D. Cunningham	Greensboro	33,000.00	17,675.00	17,675.00	
Keith, B. F., Co	B. F. Keith	Port Vernon (P. O. Cronly).	15,200.00	3,000.00	3,000.00	
Kelford Manufacturing Co	Geo. T. Parker	Kelford	550.00	450.00	450.00	
Kendrick Mercantile Co	N. B. Kendrick	Cherryville	11,500.00	5,000.00	5,000.00	
Kendrick Torrence Co	Ely Kendrick	Gastonia	6,000.00	6,000.00		6,000.00
Kent Coffey Manufacturing Co	E. F. Wakefield	Lenoir	33,000.00	27,000.00	18,000.00	9,000.00
Kent Furniture and Coffin Co	A. A. Kent	Lenoir	23,000.00	17,250.00	10,000.00	7,250.00
Kerner-MacNair Co	L. C. Kerner	Henderson	2,000.00	4,200.00	4,200.00	
Kernersville Improvement Co	C. C. Sapp	Kernersville	2,500.00	3,000.00	3,000.00	
Kersbrook Lumber Co	S. T. Chapman	Asheville	1,000.00	1,000.00		1,000.00
Kerr Bleaching and Finishing Works	W. R. Odell	Concord	25,000.00	15,000.00	15,000.00	
Khedivial (The) Co. of North Carolina	W. L. Walker	Durham	2,500.00	2,500.00	2,500.00	

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Kibler-Brownell Lumber Co	C. W. Kibbler	Biltmore	25,000.00	5,880.00	2,000.00	3,880.00
Kidder Lumber Co	M. Cronly	Wilmington	50,000.00	23,750.00	23,750.00	.....
Kilby Apple Farm	W. T. Rowland	Taylorsville	2,775.00	2,775.00	1,775.00	1,000.00
Kincaid Furniture Co	W. T. Kincaid	Statesville	29,500.00	17,700.00	15,000.00	2,700.00
King Brothers Tobacco Co	Jno. W. King	Greensboro	3,000.00	3,000.00	3,000.00	.....
King Buggy Co	E. H. Crenshaw	Oxford	14,500.00	10,000.00	10,000.00	.....
King, W. H., Drug Co	B. S. Jerman	Raleigh	39,500.00	26,000.00	14,250.00	11,750.00
King-Crowell Drug Co	B. W. Hunter	Raleigh	10,000.00	7,500.00	5,100.00	2,400.00
King's Business College	J. H. King	Raleigh	4,125.00	2,500.00	1,000.00	1,500.00
King Printing Co	J. L. Casper	Winston-Salem	30,000.00	5,000.00	5,000.00	.....
Kingsdale Lumber Co	F. Sitterding	Kingsdale	50,000.00	45,890.00	45,890.00	.....
King's Mountain Cotton Oil Co	G. F. Hambright	King's Mountain	15,600.00	9,000.00	9,000.00	.....
King's Mountain Farmers Union Warehouse Co	E. C. Fains	King's Mountain	1,065.00	1,100.00	1,100.00	.....
King's Mountain Grocery Co	Wm. Hard	King's Mountain	1,000.00	1,000.00	1,000.00	.....
King's Mountain Lumber Co	W. M. Willis	King's Mountain	6,450.00	5,500.00	5,500.00	.....
Kinston Benevolent Enterprise Co	F. I. Jones	Kinston	363.00	.....	.....	.....
Kinston Cotton Warehouse Co	C. F. Harvey	Kinston	3,750.00	3,137.00	2,600.00	537.00
Kinston Insurance and Realty Co	E. M. Land	Kinston	15,000.00	15,000.00	2,600.00	12,400.00
Kinston Loan and Real Estate Co	R. C. Strong	Kinston	50,000.00	50,000.00	3,150.00	46,850.00
Kinston (The) Lumber and Railroad Co	G. W. Roper, Rec	Kinston	50,000.00	7,500.00	7,500.00	.....
Kinston School Co	W. H. Rhodes	Kinston	7,650.00	5,000.00	.....	5,000.00
Kinston Storage Warehouse Co	R. L. Dibrell	Kinston	6,500.00	2,850.00	2,850.00	.....
Kirkpatrick Brick Co	F. P. Marshall	Greensboro	16,000.00	10,000.00	10,000.00	.....
Kitchen Cabinet and Table Co	L. M. Dodamead	High Point	4,500.00	4,500.00	3,513.00	987.00
Kittrell Lumber Co	W. H. Finch	Kittrell	2,500.00	2,500.00	2,500.00	.....

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Knobb's Creek Improvement Co.	M. N. Sawyer	Elizabeth City	$15,000.00	$ 3,000.00	$ 3,000.00	$.....
Knox, R. M., Co.	J. R. Hill	Statesville	21,500.00	21,500.00	21,500.00	.....
Knoxville Directory Co.	Geo. L. Hackney	Asheville	8,500.00	5,000.00	500.00	4,500.00
Korrect (The) Clothing and Tailoring Co.	R. L. Crow	Goldsboro	7,500.00	7,500.00	7,500.00	.....
Kramer Bros. & Co.	C. E. Kramer	Elizabeth City	75,000.00	78,245.00	78,245.00	.....
Kuester-Pharr Co.	C. O. Kuester	Charlotte	50,000.00	35,000.00	26,000.00	9,000.00
Kugler (The) Lumber Co.	F. C. Kugler	Bean	23,000.00	36,955.00	36,955.00	.....
Kyser Drug Co.	P. B. Kyser	Rocky Mount	6,000.00	2,000.00	2,000.00	.....
Ladies (The) Furnishing Store	A. L. Mills	Statesville	4,000.00	4,000.00	4,000.00	.....
La Fayette Auditorium Co.	Jno. Underwood	Fayetteville	15,000.00	20,000.00	20,000.00	.....
La Grange Tobacco Stemery, Inc.	J. W. P. Smithwick	LaGrange	7,300.00	2,190.00	1,250.00	940.00
Lakeview (The) Co.	Percy L. Gardner	Lakeview	18,618.00	10,000.00	7,100.00	2,900.00
L. A. M. (The) Coal Co.	R. J. Sifford	Charlotte	6,500.00	3,200.00	3,200.00	.....
Lambe Manufacturing Co.	A. A. Lambe	Siler City	1,300.00	2,000.00	2,000.00	.....
Lambe, T. J., Sons & Co.	Floyd Lambe	Durham	47,000.00	17,000.00	17,000.00	.....
Lambeth-Crutchfield Co.	T. B. Lambeth	Moncure	1,200.00	2,000.00	450.00	1,550.00
Lambeth Furniture Co.	J. W. Lambeth	Thomasville	14,000.00	7,000.00	5,600.00	1,400.00
Land, W. R., Co.	W. R. Land	Hamlet	24,000.00	12,000.00	.....	12,000.00
Landis Hardware Co.	F. E. Wright	Landis	5,000.00	5,000.00	3,000.00	2,000.00
Lasker (The) Manufacturing Co.	R. P. Morehead	Lasker	4,000.00	5,500.00	5,500.00	.....

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Lassiter (The) Land and Lumber Co	F. B. Ricks	Greensboro	20,000.00	4,000.00	4,000.00	
Latta & Martin Pump Co	J. A. Martin	Hickory	48,000.00	6,000.00	1,375.00	4,625.00
Latham-Owens Co	A. L. Owens	Plymouth	5,550.00	7,550.00	3,500.00	4,050.00
Lattimore Lumber Co	W. F. Lattimore	Lattimore	6,000.00	7,000.00	7,000.00	
Lamel Fork Lumber Co	J. M. MacRae	Waynesville	39,650.00	39,650.00	39,650.00	
Laurinburg Athletic Association, Inc	A. F. Blue	Laurinburg	600.00	600.00	100.00	500.00
Laurinburg Hospital, Inc	K. A. Blue	Laurinburg	8,500.00	6,375.00	6,000.00	375.00
Laurinburg Oil Co	Jas. A. Jones	Laurinburg	45,500.00	56,875.00	40,300.00	16,575.00
Lawing-Robbins Furniture Co	R. F. Lawing	Charlotte	4,000.00	7,899.00	7,899.00	
Law Library Association of Charlotte	L. W. Humphrey	Charlotte	37,800.00	30,000.00	30,000.00	
Lawndale Lumber Co	H. F. Schenck	Lawndale	8,700.00	15,000.00	15,000.00	
Lawrence Brothers Co	L. C. Lawrence	Statesville	5,400.00	5,400.00	5,400.00	
Laxo (The) Co	H. R. Godall	Durham	180,460.00	3,000.00	2,000.00	1,000.00
Lasenby Montgomery Hardware Co	J. T. Montgomery	Statesville	30,090.00	30,000.00	30,000.00	
Leach Towing Co	Geo. T. Leach	Washington	7,000.00	7,000.00	7,000.00	
Leaksville Furniture and Lumber Manufacturing Co	A. L. Hopper	Leaksville	8,400.00	5,000.00	5,000.00	
Leaksville House and Power Co	J. S. McAllister	Leaksville	7,100.00	13,031.00	13,031.00	
Leaksville-Spray (The) Grocery Co	F. M. Flinn	Leaksville	12,000.00	15,000.00	15,000.00	
Leaksville-Spray Insurance and Realty Co	J. W. Norman	Leaksville	10,000.00	11,200.00	8,922.00	2,278.00
Ledford, (The) J. N. Co	J. N. Ledford	Cooleemee	10,000.00	12,850.00	12,850.00	
Lee-Bryant Co	T. O. C. Fletcher	Asheville	10,000.00	10,000.00	6,400.00	3,600.00
Lee County Publishing Co	L. H. Gibbons	Sanford	1,000.00	1,000.00	1,000.00	
Lee Dupree Hardware Co	E. Lee	Dunn	5,000.00	4,000.00	4,000.00	
Lee Ice and Fuel Co	G. H. Wilkie	Sanford	1,331.00	1,331.00	800.00	531.00
Lee and Lee Co	J. H. Lee	Monroe	15,000.00	15,000.00	15,000.00	

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Lee Manufacturing Co	E. C. Lambeth	Thomasville	$ 8,000.00	$ 4,730.00	$ 4,730.00	$
Lee, The M. K., Mercantile Co	M. K. Lee	Marshville	15,700.00	8,752.00	6,252.00	2,500.00
Lee Veneer Co	F. G. Eaton	Lexington	14,300.00	8,000.00		8,000.00
Leggett, The W. A., Drug Co	W. A. Leggett	Edenton	4,000.00	4,000.00	3,350.00	650.00
LeGwin Printing Co	L. M. LeGwin	Wilmington	700.00	700.00	7,000.00	
Lenoir Buggy Co	Laurence Coffey	Lenoir	6,000.00	2,125.00	2,125.00	
Lenoir Chair Co	W. A. Shell	Lenoir	20,000.00	13,500.00	13,500.00	
Lenoir Construction Co	S. S. Jennings	Lenoir	900.00	1,100.00	125.00	975.00
Lenoir Hardware and Furniture Co	O. P. Lutz	Lenoir	36,700.00	24,467.00	19,075.00	5,392.00
Lenoir Oil and Ice Co	F. C. Dunn	Kinston	35,000.00	25,000.00	23,400.00	1,600.00
Lenoir Land Co	Laurence Coffey	Lenoir	10,000.00	10,000.00	3,300.00	6,700.00
Lenoir Lumber Co	R. L. Gwyn	Lenoir	20,000.00	15,600.00	15,630.00	
Lenoir Realty and Insurance Co	J. C. Seagle	Lenoir	10,000.00	6,000.00	4,000.00	1,900.00
Lenoir Veneer Co	W. H. Craddock	Lenoir	8,500.00	6,375.00	4,250.00	2,125.00
Lenoir Woodworking Co	J. R. Erwin	Lenoir	7,500.00	6,750.00	6,050.00	700.00
Leonard-Beavens-Stamey Co		High Point	6,000.00	3,000.00	3,000.00	
Leonard Mercantile Co	R. M. Leonard	Salisbury	2,650.00	1,500.00	1,500.00	
LeRoy, J. H., Co	J. H. LeRoy	Elizabeth City	20,000.00	20,000.00	20,000.00	
Lewiston Supply Co	J. J. Peele	Lewiston	5,000.00	5,000.00	2,500.00	2,500.00
Lewis & Winslow Hardware Co	J. T. Winslow	Asheboro	5,000.00	5,000.00		5,000.00

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Lexington (The) Drug Co	W. J. Vestal	Lexington	5,000.00	4,000.00	4,000.00	
Lexington Grocery Co	J. T. Hedrick	Lexington	36,400.00	36,400.00	36,400.00	
Lexington Hardware Co	J. H. Greer	Lexington	6,000.00	13,510.00	13,510.00	
Lexington House Furnishing Co	J. A. Lindsay	Lexington	2,300.00	2,300.00	2,300.00	
Lexington Ice and Fuel Co	W. T. Grimes	Lexington	7,000.00	7,000.00	7,000.00	
Lexington Manufacturing and Development Co	D. Shemwell	Lexington	25,000.00	10,000.00	10,000.00	
Lexington (The) Mirror Co	J. T. Hedrick	Lexington	14,600.00	7,300.00	7,300.00	
Lexington Real Estate and Trust Co	James Adderton	Lexington	1,300.00	1,300.00	1,300.00	
Lexington Upholstering Co	L. J. Peacock	Lexington	10,000.00	10,000.00	10,000.00	
Liberty Mercantile Co	A. W. Curtis	Liberty	6,000.00	7,000.00	7,000.00	
Lick (The) Co	P. T. Wilson	Winston-Salem	5,500.00	1,000.00	1,000.00	
Lichtenstein, D., Co	A. B. Lichtenstein	Tarboro	20,000.00	7,960.00	7,960.00	
Liddell Co	W. L. Liddell	Charlotte	100,000.00	65,000.00	65,000.00	
Light House Club of Currituck Sound	J. T. Hayden	Currituck Beach	1,000.00	15,000.00	15,000.00	
Lilpfert Scales Co	J. K. Norfleet	Winston-Salem	500,000.00	350,000.00	290,000.00	60,000.00
Liles-Ruffin Co., Inc	J. Frank Liles	Tarboro	7,250.00	5,437.00	3,500.00	1,937.00
Lillian Knitting Mills Co	A. L. Patterson	Albemarle	34,300.00	34,300.00	25,000.00	9,300.00
Lillington Supply Co	D. Godfrey	Lillington	7,500.00	7,500.00		7,500.00
Lilly-Allison Co	W. H. Allison	Statesville	9,000.00	9,000.00	9,000.00	
Lillydale Academy		John's Station	1,000.00	1,000.00		1,000.00
Linden Mercantile and Manufacturing Co	D. L. McBryde	Linden	6,000.00	6,000.00	4,000.00	2,000.00
Lincoln Drug Co	J. A. Suttle	Lincolnton	4,500.00	4,500.00	3,200.00	1,300.00
Lincoln (The) Lithia Club, Inc	R. F. Hoke	Lincolnton	32,000.00	8,000.00	7,610.00	390.00
Lincolnton Insurance and Realty Co	E. O. Jennings	Lincolnton	10,000.00	10,000.00	4,922.00	5,078.00
Lindley Park Amusement Co	Z. V. Taylor	Greensboro	300.00			

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value. Real and Personal Property.	Corporation Excess.
Linville Electric Co	W. C. Erwin	Morganton	$ 5,000.00	$ 5,000.00	$ 5,000.00	$
Linwood Manufacturing Co	L. V. Phillips	Linwood	6,800.00	9,100.00	3,000.00	6,100.00
Lipsitz, S., Co	P. T. Perry	Windsor	4,000.00	5,000.00	5,000.00	
Little-Long (The) Co	J. W. Cuthbertson	Charlotte	100,000.00	70,000.00	60,000.00	10,000.00
Little & Sawyer Co	G. R. Little	Elizabeth City	860.00	400.00	200.00	200.00
Littleton Hosiery Mills	L. Vinson	Littleton	13,750.00	9,000.00	8,000.00	1,000.00
Little River Lumber Co	W. M. Walker	Fayetteville	2,700.00	4,000.00	4,000.00	
Littleton Bottling Co	H. E. Walker	Littleton	600.00	600.00		600.00
Livermore, R. W., Co	J. G. McCormick	Pates	18,150.00	10,000.00	9,489.00	511.00
Livery, Feed and Fuel Co	J. R. Morgan	Waynesville	4,100.00	4,300.00	4,300.00	
Loflin, R. L., Inc	R. L. Loflin	High Point	4,000.00	1,150.00	1,150.00	
Long, H. C., Co	H. C. Long	Charlotte	25,000.00	15,000.00	15,000.00	
Long, J. M., Co	J. M. Long	Waynesville, R. F. D.	1,500.00	1,500.00	1,500.00	
Long-Tate Clothing Co	W A. McDonald	Charlotte	22,500.00	15,000.00	15,000.00	
Lons Lumber Co	W. G. Hall	Norlina	11,125.00	11,125.00	5,200.00	5,925.00
Lorene Cotton Seed Oil Mills, Inc	J. W. Brown	Mooresville	40,000.00	25,000.00	21,000.00	4,000.00
Louisburg Guaranty, Loan and Realty Co	A. G. Allen	Louisburg				
Louisburg Plow Co	J. L. Palmer	Louisburg	6,100.00	4,000.00	4,000.00	
Louisburg Wagon Co	Geo. H. Cooper	Louisburg	31,350.00	23,512.00	18,349.00	5,163.00
Love (The) Co	R. A. Love	Gastonia	6,000.00	3,000.00	3,000.00	

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Love-Thomson Co	R. L. Wycoff	Lincolnton	15,000.00	7,500.00		7,500.00
Lowell Mercantile Co	T. P. Rankin	Lowell	5,000.00	5,000.00	3,200.00	1,800.00
Lowry-Liles Co	W. Henry Liles	Morven	10,000.00	6,000.00	6,000.00	
Lubin Furniture Co	J. T. Porter	Charlotte	12,000.00	19,546.00	19,546.00	
Lucas & Bass Co	Joseph Bass	Lucama	10,000.00	10,000.00	6,180.00	3,820.00
Lumberton Cotton Oil and Ginning Co	J. C. Blanchard	Lumberton	35,750.00	35,750.00	27,027.00	8,723.00
Lumberton Improvement Co	A. E. White	Lumberton	7,500.00	8,500.00	8,500.00	
Lynchburg Mill Works, Inc	L. M. Clymer	Greensboro	1,100.00	1,100.00	1,100.00	
Lynch River Mining Co	J. H. Beckley	Monroe	3,000.00	750.00		750.00
Lyon Manufacturing Co	N. A. Currie	Clarkton	7,100.00	6,100.00	4,000.00	2,100.00
Macon County Land Co	J. C. Young	Franklin	39,200.00	39,200.00	29,000.00	10,200.00
Macon County Supply Co	Gus Leach	Franklin	5,000.00	5,000.00		5,000.00
McAllister Hardware Co	W. P. McAllister	Lumberton	15,000.00	13,374.00	13,374.00	
McAllister-Ross Lumber Co	Hal V. Worth	Lillington	25,000.00	8,000.00	5,200.00	2,800.00
McArn (The) Co	John H. McArn	Rowland	5,000.00	5,000.00	4,875.00	125.00
McAuley, Yorke & Rogers	J. A. McAuley	Rockingham	8,000.00	8,000.00		8,000.00
McCabe & Co	J. F. Johnson	Johnson City, Tenn	55,000.00	500.00		500.00
McCallum, J. D., Fertilizer Co	J. D. Smith	Mt. Airy	1,500.00	1,500.00	1,500.00	
Macclesfield Supply Co	C. B. Walton	Macclesfield	5,650.00	6,500.00		6,500.00
McClamrock Marble and Tile Co	R. S. McClamrock	Greensboro	5,000.00	2,500.00	1,625.00	875.00
McClung (The) Realty Co	J. W. McClung	Charlotte	20,000.00	15,000.00	3,800.00	11,200.00
McCormick Game Preserve Co	J. B. McCormick	Fayetteville	5,000.00	3,000.00		3,000.00
McCoy, W. T., & Co	W. T. McCoy	Charlotte	35,000.00	23,300.00	20,160.00	3,140.00
McCrary-Redding Hardware Co	T. H. Redding	Asheboro	15,000.00	17,050.00	17,050.00	
McCubbins & Harrison Co	E. H. Harrison	Salisbury	20,000.00	20,000.00	17,625.00	2,375.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Address.	Officer.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
McCurry, R. L., Construction Co.	R. L. McCurry	Marion	$ 1,000.00	$ 1,000.00	$	$ 1,000.00
McDaniel-Sanders Co	W. J. McDaniel	Rutherfordton	4,000.00	4,000.00	4,000.00	
McDowell & Rogers	J. A. McDowell	Winston-Salem	10,000.00	8,500.00	8,500.00	
McDuffie Investment Co	John McDuffie	Oxford	24,600.00			
McEachern, D., Co	J. S. McEachern	Wilmington	14,000.00	9,000.00	3,500.00	5,500.00
McEachern, Johnson & McGeachy Co	L. A. McGeachy	St. Pauls	15,000.00	17,440.00	17,440.00	
McEachern, John S., Sons	N. M. McEachern	Wilmington	5,000.00	7,500.00	5,460.00	2,040.00
McElroy (The) Fruit Co	C. E. McElroy	Charlotte	12,000.00	12,000.00	12,000.00	
McEwen Lumber Co	W. B. McEwen	Asheville	50,000.00	50,000.00	31,764.00	18,235.00
McGalliard (The) Granite Co	L. McGalliard	Winston-Salem	20,300.00	22,800.00	5,500.00	17,300.00
McGhee-Joyner Co	C. L. McGhee	Franklinton	15,000.00	12,500.00	12,500.00	
McInnis & Lindsay Co	J. C. Lindsay	St. Pauls	4,000.00	4,200.00	4,200.00	
McIntosh-Foard Co	W. M. Tull	Waynesville	12,000.00	12,000.00	3,250.00	8,750.00
McKeel-Richardson Hardware Co	C. H. Richardson	Washington	23,000.00	10,000.00	10,000.00	
McKinnon Co	Martin McKinnon	Maxton	10,000.00	10,000.00	9,550.00	450.00
McKinnon, The A. J., Co	R. M. Williams	Maxton	8,000.00	6,275.00	3,500.00	2,775.00
McKinnon, Currie & Co	McKay McKinnon	Maxton	10,000.00	12,000.00	12,000.00	
McLean, The, Co	C. C. McLean	Greensboro	15,600.00	15,600.00	14,520.00	1,080.00
McLean-Sledge Co	R. S. Sledge	Lumberton	4,500.00	4,500.00	3,500.00	1,000.00
McLaughlin, J. W., Co	H. C. McLaughlin	Raeford	20,000.00	21,575.00	21,575.00	

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McNinch, S. S., Realty Co.	S. S. McNinch	Charlotte	25,000.00	15,000.00	12,250.00	2,750.00
McRae Co.	J. S. McRae	Maxton	4,500.00	4,500.00	4,500.00	
McRae Mercantile Co.	W. C. Heath	Monroe	24,000.00	20,000.00	19,025.00	975.00
McWilliams, J. W., Co.	J. W. McWilliams	Ocracoke	6,000.00	3,500.00	2,500.00	1,000.00
Madison (The) Drug Co.	R. A. Ellington	Madison	1,600.00	1,600.00	1,600.00	
Madison Overall and Manufacturing Co.	Francis B. Kemp	Madison				
Madison Real Estate and Trust Co.	Francis B. Kemp	Madison	8,000.00	5,857.00	5,857.00	
Magnolia (The) Manufacturing Co.	W. R. Newbury	Magnolia	3,500.00	20,000.00	20,000.00	
Maiden Farmers Warehouse Co.	D. F. Propst	Maiden	978.00	400.00	400.00	
Maiden Milling and Manufacturing Co.	D. N. Carpenter	Maiden	7,000.00	2,000.00	2,000.00	
Main Street Pharmacy Co.	E. R. Thomas	Durham	7,650.00	4,590.00	3,000.00	1,590.00
Marie Wood Distilling Co.	John L. Tull	Elsie	5,000.00	1,050.00	1,050.00	
Major & Loomis Co.	Guy White	Hertford	60,000.00	92,800.00	82,150.00	10,650.00
Malone, J. H., & Co.	J. H. Malone	Durham	3,000.00	1,800.00	1,800.00	
Maltonia Fishing Club	J. M. Brewer	Raleigh	3,000.00	3,000.00	630.00	2,370.00
Mann Drug Co.	J. D. Mann	High Point	4,000.00	4,000.00	4,000.00	
Maness-Hix Co.	A. A. Maness	Biscoe	2,400.00	2,400.00	2,400.00	
Mann-Tillman Co.	Joe. W. Mann	Bynum	6,000.00	6,200.00	6,200.00	
Manson Supply Co.	Jas. S. Davis	Manson	5,000.00	5,000.00	5,000.00	
Marigold (The) Heights Land Co.	J. D. Bullock	Rocky Mount	4,000.00	11,000.00	11,000.00	
Marion Hotel Co.	R. F. Burton	Marion				
Marion Knitting Mills	S. W. Yancey	Marion	13,000.00	13,000.00	6,500.00	6,500.00
Marion Lumber Co.	W. M. Pratt	Marion	20,000.00	8,030.00	8,030.00	
Marion Manufacturing Co.	D. D. Little	Marion	15,000.00	15,000.00	15,000.00	
Marion (The) Tobacco Co.	D. D. Shelton	Pilot Mountain	12,100.00	5,000.00	2,000.00	3,000.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Markham-Stephens Co.	J. C. Markham	Durham	$ 3,000.00	$ 8,000.00	$ 3,000.00	$ 5,000.00
Marler-Dalton-Gilmer Co.	R. E. Dalton	Winston-Salem	149,500.00	95,850.00	95,850.00	
Marsh, George, Co.	B. B. Benson	Raleigh	15,000.00	10,500.00	10,500.00	
Marsh Furniture Co.	J. E. Marsh	High Point	24,000.00	15,000.00	7,000.00	8,000.00
Marsh-Lee Co.	J. H. Lee	Marshville	15,500.00	15,500.00	15,500.00	
Marshallburg Hunting Club	James Parker	Marshallburg	450.00	375.00	375.00	
Marshall Woodworking Co.	J. H. White	Marshall	3,400.00	2,500.00	2,500.00	
Marshville Lumber Co.	V. A. Ashcraft	Marshallville	4,600.00	3,825.00	2,400.00	1,425.00
Martin, A. E., & Co.	A. E. Martin	Fayetteville	5,000.00	9,100.00	9,100.00	
Martin & Clark Clothing Co.	N. W. Clark	Hickory	10,000.00	8,000.00	8,000.00	
Martin Furniture Co.	R. C. Hutton	Hickory	50,000.00	10,000.00	10,000.00	
Martin County Brick and Tile Co.	J. T. Barnhill	Everetts	3,200.00	2,590.00	2,590.00	
Martin County (The) Buggy Co.	Wheeler Martin	Williamston	4,900.00	3,600.00	2,500.00	1,100.00
Martin County (The) Tobacco Warehouse Co.	A. T. Crawford	Williamston	10,200.00	8,000.00	8,000.00	
Martin (The) Live Stock Co.	Wheeler Martin	Williamston	4,000.00	4,000.00	3,435.00	565.00
Martin, E. J., & Son Co.	W. F. Martin	Mt. Olive	15,000.00	15,000.00	15,000.00	
Masonic Temple Construction Co.	J. C. Drewry	Raleigh				
Mason, W. T., Lumber Co.	E. H. Hall	Asheville	50,000.00	39,804.00	39,804.00	
Mathis, J. B., Shoe Co.	A. A. Brown	Greensboro	8,000.00	8,000.00	5,000.00	3,000.00
Matthews Manufacturing Co.	T. J. Renfrow	Matthews	3,000.00	4,000.00	3,500.00	500.00

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Matton Drug Co	W. G. Matton	High Point	6,000.00	6,000.00	3,000.00	3,000.00
Maxton Gin Co	J. W. Carter	Maxton	7,000.00	6,000.00	6,000.00	----------
Maxton Realty Co	H. C. MacNair	Maxton	15,000.00	2,500.00	2,500.00	----------
Maxton Sash and Door Co	J. B. Weatherly	Maxton	4,500.00	4,500.00	2,300.00	2,200.00
Maxwell (The) Drug Co	J. R. Maxwell	Whiteville	3,450.00	3,450.00	3,000.00	450.00
Mayer, The M. C., Grocery Co	M. C. Mayer	Charlotte	30,500.00	29,000.00	15,000.00	14,000.00
Maynard-Crutchfield Co	F. G. Crutchfield	Winston-Salem	1,700.00	3,200.00	1,625.00	1,575.00
Mayodan Supply Co	Francis B. Kemp	Mayodan	2,500.00	2,500.00	2,500.00	----------
Meadows, E. H. & J. A., Co	E. H. Meadows	New Bern	100,000.00	90,000.00	40,000.00	50,000.00
Meadows, W. C., Mill Co	R. L. Doughton	Poors Knob	12,000.00	12,000.00	4,500.00	7,500.00
Mebane, (The) Bedding Co	B. F. Warren	Mebane	14,200.00	9,000.00	6,400.00	2,600.00
Mebane (The) Iron Bed Co	J. S. Vincent	Mebane	7,500.00	3,500.00	3,500.00	----------
Mebane Land and Improvement Co	W. E. White	Mebane	4,700.00	8,200.00	8,200.00	----------
Mebane (The) Real Estate and Trust Co	W. W. Corbitt	Mebane	2,400.00	1,000.00	500.00	500.00
Mecklenburg Auto Co	L. E. Davis	Charlotte	2,500.00	1,350.00	1,350.00	----------
Mecklenburg Fair Association	C. M. Creswell	Charlotte	10,800.00	4,000.00	----------	4,000.00
Meekins, T. S., Co	Thos. S. Meekins	Manteo	6,000.00	6,000.00	2,500.00	3,500.00
Meldrum Chemical and Engineering Co	E. Wilson	Zebulon	5,000.00	5,000.00	333.00	4,667.00
Mellon, Ed., Co	Jno. M. Craig	Charlotte	55,000.00	27,500.00	27,500.00	----------
Melrose Knitting Mill	V. B. Moore	Raleigh	25,700.00	16,500.00	16,500.00	----------
Melvin, A. S., Co	A. S. Melvin	Fayetteville	3,200.00	2,500.00	2,500.00	----------
Merchants Dray Co	G. R. Hanger	Asheville	3,100.00	3,100.00	800.00	2,300.00
Mercer & Evans Co	J. B. Mercer	Wilmington	10,000.00	7,000.00	6,500.00	500.00
Merchants and Manufacturers Club	W. B. Merrimon	Greensboro	----------	----------	----------	----------
Merchants, Manufacturers and Farmers Bonded Warehouse Co	Henry M. McAden	Charlotte	13,100.00	13,100.00	10,000.00	3,100.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Merchants (The) Protective Association, Inc	J. D. Suttenfield	High Point	$	$	$	$
Merchants Union Association	J. W. Henderson	Leaksville	3,400.00	3,200.00	3,200.00	
Merchants Wholesale Grocery Co	R. B. Sanford	Mocksville	10,000.00	10,800.00	11,800.00	
Meriwether (The) Hospital and Training School	F. T. Meriwether	Asheville	4,100.00	2,000.00	2,000.00	
Merry Hill Supply Co	T. A. Smithwick	Merry Hill	5,000.00	5,000.00	5,000.00	
Messick, A. F., Grocery Co	A. F. Messick	Winston-Salem	32,800.00	32,500.00	32,500.00	
Methodist Protestant Publishing Co	J. Norman Wills	Greensboro	5,310.00			
Meyers (The) Co	W. D. Meyers	Greensboro	35,000.00	17,500.00	15,000.00	2,500.00
Meyers-Westbrook Co	A. A. Meyers	Winston-Salem	22,900.00	18,000.00	18,000.00	
Michal-Gheen Manufacturing Co		Lincolnton	3,600.00	3,600.00		3,600.00
Michaux, L. M., Co	L. M. Michaux	Goldsboro	12,500.00	12,500.00	11,500.00	1,000.00
Micro Supply Co	W. R. Hales	Micro	1,000.00	1,000.00		1,000.00
Mida Mineral Springs Co	J. W. Sample	Charlotte				
Middleburg Lumber Co	H. M. Church	Middleburg	1,100.00	1,100.00	1,100.00	
Middleburg Supply Co	R. L. Bennett	Middleburg	2,300.00	2,150.00	2,150.00	
Middlesex Drug Co	R. H. Patterson	Middlesex	3,000.00	3,000.00	2,000.00	1,000.00
Middlesex Land Co	C. B. Barbee	Raleigh	25,000.00	8,000.00	4,000.00	4,000.00
Midway Brick Co	C. Brown Cox	Burlington	5,600.00	5,600.00	2,500.00	3,100.00
Millard Livery Co	C. C. Millard	Asheville	12,000.00	12,500.00	6,000.00	6,500.00
Miller Brothers Co	W. T. Smith	Winston-Salem	15,000.00	9,125.00	9,125.00	

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Miller-DeVane Supply Co	J. A. Miller	Brevard	15,000.00	10,000.00	7,500.00	2,500.00
Miller Dry Goods Co	E. C. Miller	Charlotte	13,500.00	10,000.00		10,000.00
Miller Manufacturing Co	J. L. Smith	Cornelius	1,400.00	1,400.00		1,400.00
Miller-Rice (The) Paint Co	B. H. Emory	Asheville	8,250.00	8,250.00	850.00	7,400.00
Miller & Suskin Co	Harry Miller	Salisbury	5,000.00	1,500.00		1,500.00
Millerton Homes Co	R. M. Miller, Jr	Charlotte	30,000.00	10,000.00	10,000.00	
Miller-Van Ness Co	R. W. Miller	Charlotte	6,000.00	6,000.00	6,000.00	
Miller-Wolff Co	J. W. Wolff	Rural Hall	6,200.00	4,500.00	4,500.00	
Mill News Printing Co	G. S. Escot	Charlotte	5,300.00	500.00	50.00	450.00
Mills-Campbell Lumber Co	C. H. Hall	James City	270,000.00	270,000.00	78,721.00	191,279.00
Milton Warehouse Co	M. C. Winstead	Milton	1,200.00	1,000.00	1,000.00	
Mineral Springs Ginning Co	W. W. Laney	Mineral Springs	2,600.00	1,400.00	1,400.00	
Missouri City Mercantile Co	W. B. Dorton	Concord, R. F. D. 6	1,700.00	1,500.00	1,500.00	
Mocksville Chair Co	Jas. McGuire, Jr	Mocksville	15,500.00	13,000.00	13,000.00	
Mocksville (The) Drug Co	R. P. Anderson	Mocksville	2,700.00	1,199.00	600.00	599.00
Mocksville Furniture Co	T. B. Bailey	Mocksville	21,800.00	32,700.00	32,700.00	
Model Ginning Co	N. B. Kendrick	Cherryville	2,100.00	2,500.00	2,500.00	
Model Mill Co	J. Fred Johnson	Altapass				
Model Steam Laundry Co	P. M. Carr	Charlotte	8,600.00	8,600.00	8,600.00	
Moffitt, W. H., Co	J. V. Moffitt	Lexington	4,500.00	4,200.00	3,300.00	900.00
Moffitt (The) Furnishing Co	A. Moffitt	High Point	1,800.00	1,800.00	1,500.00	300.00
Moffitt (The) Iron Works	E. G. Moffitt	Sanford	25,000.00	17,975.00	17,975.00	
Moffitt Machinery Manufacturing Co	E. J. Mathews	Charlotte	27,100.00	15,000.00	15,000.00	
Monbo Manufacturing Co	Samuel Turner	Monbo	90,000.00	61,800.00	61,800.00	
Monroe (The) Brick Co	H. T. Pate	Monroe	2,200.00	2,425.00	2,425.00	

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Monroe Ice and Fuel Co	W. L. Howie	Monroe	$ 9,000.00	$ 9,000.00	$ 8,500.00	$ 500.00
Monroe (The) Insurance and Investment Co	G. B. Caldwell	Monroe	9,850.00	9,850.00	3,287.00	6,563.00
Monroe Law Library Co	W. C. Brewer	Monroe	1,000.00	1,000.00	1,000.00	
Monroe Manufacturing Co	Lee Griffin	Monroe	8,900.00	12,790.00	12,790.00	
Monroe Realty Co	H. B. Adams	Monroe	6,000.00	6,000.00	5,691.00	309.00
Monroe Steam Laundry Co	J. J. Lockhart	Monroe	3,000.00	3,000.00	1,500.00	1,500.00
Montgomery Lumber Co	G. L. Hume	Spring Hope	305,000.00	150,000.00	111,185.00	38,815.00
Montreat Concrete and Building Co	W. Ramseur	Montreat	6,000.00	6,000.00		6,000.00
Montwhite Theater Co	W. E. White	Graham	275.00	275.00		275.00
Moore, J. C., & Bros. Co	J. C. Moore	Whitakers	12,000.00	12,000.00	5,000.00	7,000.00
Moore, J. S., & Co	J. S. Moore	Greensboro	5,000.00	4,245.00	4,245.00	
Moore County Brick Co	S. S. Thomas	Vass	10,000.00	1,200.00	1,200.00	
Moore County Lumber Co	T. L. Chisholm	Sanford	3,000.00	3,000.00	800.00	2,200.00
Moore Furniture Co	E. M. Purdy	Lenoir	50,000.00	30,000.00	30,000.00	
Moore Lumber Co	W. F. Harrell	Washington	23,000.00	15,000.00	9,935.00	5,065.00
Moore Milling Co	J. H. Moon	Hickory	10,000.00	2,000.00	600.00	1,400.00
Moore Realty and Insurance Co	N. A. McKeithen	Carthage				
Mooresville Cotton Holding Warehouse Co	E. C. Deaton	Mooresville	2,838.00	2,700.00	1,400.00	1,300.00
Mooresville Loan and Trust Co	A. W. Colson	Mooresville	6,000.00	3,700.00	3,700.00	
Moser Drug Co	J. G. Green	High Point	2,050.00	2,050.00	2,050.00	

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Mosley Brick & Shingle Co	F. C. Hooker	Kinston (near)	3,000.00	3,000.00	1,500.00	1,500.00
Moseley Hardware Co	L. O. Moseley	Kinston	12,000.00	12,000.00	7,000.00	5,000.00
Moss Lumber Co	W. J. Whitney	Blount Creek, R.F.D.2	6,000.00	6,000.00	3,000.00	3,000.00
Moss Planing Mill Co	Henry W. Blount	Washington	20,000.00	5,000.00	3,500.00	1,500.00
Motor (The) Co	P. Gilmer	Winston-Salem	2,000.00	1,200.00	1,000.00	200.00
Montz-Whitener Clothing Co	J. A. Montz	Hickory	5,000.00	5,000.00	2,500.00	2,500.00
Morcom Safety Trace Lock Co	W. T. Lang	Roxboro	5,000.00	5,000.00	.....	5,000.00
Morgan (The) Co	C. K. Faucette	Fayetteville	20,000.00	11,650.00	11,650.00	.....
Morganton Furniture Co	J. MacNaughton	Morganton	55,500.00	49,950.00	46,750.00	3,200.00
Morganton Handle Co	H. F. Payne	Morganton	3,800.00	3,800.00	1,000.00	2,800.00
Morganton Insurance and Realty Co	Fred Huffman	Morganton	1,725.00	1,946.00	1,350.00	596.00
Morganton Manufacturing and Trading Co	J. A. Dickson	Morganton	36,500.00	20,430.00	20,430.00	.....
Morgan Oil and Fertilizer Co	Wm. Jones	Red Springs	36,800.00	25,000.00	20,000.00	5,000.00
Morrison Bros. Co., Inc	C. T. Morrison	Hickory	7,000.00	7,000.00	.....	7,000.00
Morrison, M. M., Co	M. M. Morrison	Harrisburg	2,600.00	2,600.00	2,600.00	.....
Morrison Produce and Provision Co	E. Morrison	Statesville	10,000.00	7,000.00	2,500.00	4,500.00
Morrison, J. K., & Sons Co	E. Morrison	Statesville	50,000.00	50,000.00	34,600.00	15,400.00
Morris, P. M., Real Estate Co	J. W. Cannon	Concord	60,000.00	57,000.00	57,000.00	.....
Morris-Webb Drug Co	E. E. Bradsher	Roxboro	5,000.00	5,000.00	2,500.00	2,500.00
Morrow Bros. & Heath	J. M. Morrow	Albemarle	30,000.00	55,745.00	55,745.00	.....
Morrow-Freeman Co	J. M. Morrow	Norwood	10,000.00	13,500.00	13,500.00	.....
Morrow (The) Grocery Co	J. L. Morrow	Charlotte	14,500.00	12,500.00	7,125.00	5,375.00
Mount Airy Furniture Co	W. E. Merritt	Mt. Airy	8,600.00	35,675.00	35,675.00	.....
Mount Airy Granite Co	Thomas Woodroffe	Mt. Airy	700.00	700.00	.....	700.00
Mount Airy Guano Co	J. D. Smith	Mt. Airy	1,000.00	1,000.00	1,000.00	.....

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address	Capital Stock	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Mount Airy Mantel and Table Co	Geo. D. Graves	Mt. Airy	$12,500.00	$13,800.00	$13,800.00	$
Mt. Airy Orchard Co	H. M. Blair	Greensboro	7,325.00	3,200.00	3,200.00	
Mountain City Steam Laundry, Inc	J. H. Weaver	Asheville	2,400.00	4,000.00	4,000.00	
Mountain Home Club	C. E. Child	Edgemont	9,300.00	9,300.00	500.00	8,800.00
Mt. Gilead Store Co	R. B. Scarboro	Mt. Gilead	10,100.00	10,190.00	10,190.00	
Mt. Mitchell Lumber Co	L. E. Rieghard	Swannanoa	40,000.00	44,621.00	14,000.00	30,621.00
Mt. Olive Gin and Manufacturing Co	W. F. Martin	Mt. Olive	1,200.00	1,200.00	1,200.00	
Mt. Olive (The) Grocery and Hardware Co	Jas. M. McGhee	Mt. Olive	15,000.00	17,090.00	17,090.00	
Mt. Ida Hosiery Mill	R. L. Greenlee	Marion	11,700.00	9,000.00	3,950.00	5,050.00
Mt. Ulla Roller Mill, Inc	Jno. L. Goodman	Mt. Ulla	5,500.00	5,500.00	2,000.00	3,500.00
Mt. Vernon Mineral Water Co	E. H. Foust	Mt. Vernon Springs	1,100.00	2,000.00	2,000.00	
Murphy Furniture Manufacturing Co	M. W. Bell	Murphy	34,100.00	27,000.00	25,564.00	1,436.00
Murray, W. R., Co	W. E. Murray	Durham	16,600.00	10,000.00	7,785.00	2,215.00
Murray Lumber Co		Asheville				
Mustin-Robertson Co	R. F. Stevens	Asheville	34,700.00	34,700.00	34,093.00	607.00
Mutual Machine Co	Frank K. Kugler	Washington	9,950.00	12,000.00	12,000.00	
Mutual (The) Publishing Co	W. F. Marshall	Raleigh	10,100.00	7,575.00	5,000.00	2,575.00
Mutual Trust Co	C. O. Brown	Charlotte	10,000.00	10,000.00	8,625.00	1,375.00
Myers-Green Furnishing Co	E. W. Dixon	Thomasville	3,000.00	3,000.00	700.00	2,300.00
Myrtle Desk Co	H. W. Fraser	High Point	40,000.00	30,000.00	25,000.00	5,000.00

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Myrtle Grove Building and Trust Co.	William Cooper	Myrtle Grove Sound	1,020.00	1,020.00	275.00	745.00
Nahunta Brick and Improvement Co.	J. D. Davis	Fremont	6,300.00	4,000.00	825.00	3,175.00
Nahunta Hardware Co.	T. C. Hill	Fremont	8,300.00	8,300.00	6,250.00	2,050.00
Nall, E. D., Co.	E. D. Nall	Sanford	8,000.00	8,000.00	8,000.00	
Naomi Falls Store, Inc.		Randleman	10,000.00	7,000.00	7,000.00	
Nash County Manufacturing Co.	J. J. Sanders	Spring Hope	4,350.00	5,000.00	5,000.00	
Nash (The) Supply Co.	S. F. Austin	Nashville	16,000.00	16,000.00	16,000.00	
Nashville Drug Co.	C. L. Johnston	Nashville	3,200.00	3,200.00	2,000.00	1,200.00
National Oil Co.	H. L. Finlayson	Goldsboro	10,000.00	20,000.00	8,000.00	12,000.00
Nashville Publishing Co.	J. K. Bridgers	Nashville	3,000.00	3,000.00	3,000.00	
National Box Co.	W. Boettcher	Elizabeth City	23,630.00	10,400.00	9,250.00	1,150.00
National Furniture Co.	A. E. Smith	Mt. Airy	25,000.00	36,749.00	36,749.00	
National (The) Hotel Co.	J. T. Covington	Wadesboro	8,000.00	8,000.00	7,200.00	800.00
National Stamp Vending Machine Co.	J. R. Williams	Wilmington	21,000.00	10,000.00	1,000.00	9,000.00
Naval Stores Supply Co.	Frank Page	Biscoe	13,000.00	3,175.00	3,175.00	
Navassa Guano Co.	H. W. Malloy	Wilmington	200,000.00	319,990.00	319,990.00	
Nelson-Cooper Lumber and Furniture Co.	F. W. Nelson	Mebane	7,400.00	4,000.00	1,500.00	2,500.00
Newberlin Lumber Co.	S. Mitchell	Newberlin	10,000.00	10,000.00	3,925.00	6,075.00
New Bern Brick Co.	W. E. Moore	New Bern	4,500.00	3,000.00	3,000.00	
New Bern Cotton Oil and Fertilizer Co.	C. L. Ives	New Bern	75,000.00	75,000.00	62,750.00	12,250.00
New Bern Grocery Co.	R. Ulrich	New Bern	20,000.00	8,335.00	8,335.00	
New Bern (The) Ice Co.	Wm. Dunn	New Bern	39,000.00	39,000.00	19,250.00	19,750.00
New Bern Iron Works and Supply Co.	W. A. McIntosh	New Bern	24,000.00	24,000.00	24,000.00	
New Bern Publishing Co.	Owen G. Dunn	New Bern	10,500.00	5,000.00	5,000.00	
New Bern Real Estate Co.	Joseph Gaskill	New Bern				
New Bern Underwriters Agency	G. A. Nicoll	New Bern	2,500.00	2,500.00		2,500.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Newberry Bros. & Cowell, Inc	W. H. Newberry, Jr.	Dunn	$32,039.00	$20,000.00	$12,150.00	$ 7,850.00
Newberry, (The) D. O., Co	D. O. Newberry	Columbia	5,300.00	5,300.00	4,800.00	500.00
New Bethel Academy Co		Intelligence	500.00	500.00		500.00
Newbury (The) Bulb Co	M. B. Taylor	Magnolia	8,100.00	6,000.00	6,000.00	
Newbury (The) H E., Co	W. R. Newbury	Magnolia	10,000.00	10,000.00	10,000.00	
New England Manufacturing, Mining and Estate Co	G. R. Parker	Wadesboro	50,000.00	18,500.00	18,500.00	
Newell, M. G., Co	M. G. Newell	Greensboro	10,000.00	10,000.00	10,000.00	
New Garden (The) Mercantile Co	M. F. Fox	Guilford College	5,000.00	4,000.00	2,500.00	1,500.00
Newlin-Brooks Dry Goods Co	G. T. Wood	High Point	14,000.00	14,000.00	7,000.00	7,000.00
New River Lumber Co	Sol Weil	Goldsboro	25,000.00	25,000.00	23,500.00	1,500.00
New South Development Co	S. P. Hill	Rocky Mount	15,000.00	9,000.00	6,000.00	3,000.00
New South Investment Co	C. O'Connor	Salisbury				
News & Observer (The) Publishing Co	J. Daniels	Raleigh	23,500.00	31,000.00	31,000.00	
News Publishing Co	W. C. Dowd	Charlotte	28,000.00	8,000.00	7,000.00	1,000.00
Newton Land and Loan Co	J. A. Gaither	Newton	3,940.00	3,940.00	2,689.00	1,251.00
Newton Hosiery Mills Store Co	P. O. Carpenter	Newton	3,000.00	3,000.00	3,000.00	
Newton Paper Box Co	D. J. Carpenter	Newton	3,700.00	2,000.00	2,000.00	
Newman Machine Co	M. Sternberger	Greensboro	10,000.00	10,700.00	4,640.00	6,060.00
Nowell & Richardson, Inc	E. G. Richardson	Selma	10,000.00	10,000.00	10,000.00	
Niagara Grape and Fruit Co	Geo. A. Kimball	Southern Pines	20,000.00	12,000.00	3,500.00	8,500.00

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Nichols Shoe Co	Archbold Nichols	Asheville	12,000.00	12,480.00	12,480.00	
Nimrod Development Co	J. C. Angier	West Durham	4,012.00	31,951.00	31,951.00	
Nimrod Ginning Co	W. M. Long	Charlotte, R. F. D. 3	3,300.00	2,000.00	800.00	1,200.00
Nixon, E. R., & Co	E. R. Nixon	Washington	40,000.00	25,000.00	22,600.00	2,400.00
N. C. Farmers Union Warehouse Co	W. C. Crosby	Charlotte	3,570.00	3,570.00		3,570.00
N. C. (The) Publishing Co	D. E. Everitt	Raleigh	50,000.00			
Norman-Moir-Dalton Co	J. J. Norman	Winston-Salem	32,800.00	24,600.00	24,600.00	
Norris-Vyne Lumber Co	Leonard Vyne	North Wilkesboro	10,000.00	10,000.00	4,250.00	5,750.00
Northampton Realty Co	C. G. Peebles	Jackson	5,500.00	5,150.00	5,150.00	
North Carolina Bar Association	J. M. Craven	Concord	525.00	525.00		525.00
North Bargain Co	H. G. Link	Charlotte	4,800.00	4,800.00		4,800.00
North Carolina Book Co	E. D. Broadhurst	Greensboro	5,300.00	2,500.00	1,200.00	1,300.00
North Carolina Bessemer Co	Thos. M. Gorman	Durham	10,800.00	10,800.00	10,800.00	
North Charlotte Real Estate Co	C. W. Johnston	Charlotte	50,400.00	8,000.00	8,000.00	
North Carolina Churnless Butter Co	A. F. Moses	Winston-Salem	5,000.00			
North Carolina Cotton Oil Co	H. E. Wells	Raleigh	250,000.00	250,000.00	241,984.00	8,016.00
North Carolina Dredging Co	W. H. Caldwell, New Britain, Conn.	Louisburg	17,000.00	5,400.00	5,400.00	
North Carolina (The) Home Insurance Co	A. Webb	Raleigh	126,400.00	100,000.00		100,000.00
North Carolina Medical College	A. J. Crowell	Charlotte	19,000.00	10,000.00		10,000.00
North Carolina (The) Mutual and Provident Association	Jno. Merrick	Durham	37,584.00	37,584.00	37,584.00	
North Carolina Oil Co		High Point	3,500.00	3,500.00	1,500.00	2,000.00
North Carolina Pine Co	T. L. Setzer	Durham	6,000.00	6,000.00	571.00	5,429.00
North Carolina Rental and Collection Co	D. A. Nance	Winston-Salem	5,000.00	4,927.00	4,927.00	
North Carolina Talc and Mining Co	F. R. Hewitt	Hewitts	25,000.00	25,700.00	25,700.00	
North Carolina (The) Terminal Co	Jno. D. Bellamy	Wilmington	5,000.00	48,000.00	48,000.00	

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value. Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
North Carolina Tray and Basket Co	G. F. Derickson	Elizabeth City	$22,000.00	$10,000.00	$ 5,525.00	$ 4,475.00
North Carolina Trust Co	P. J. Mebane	Greensboro	125,000.00	87,482.00	30,132.00	57,350.00
North Carolina Wheel Co	E. R. Briggs	High Point	20,000.00	20,000.00	6,000.00	14,000.00
North Durham Land Co	W. P. Clements	Durham	7,500.00	472.00	472.00	
North East Land Co	E. J. Parrish	Durham	80,000.00	41,800.00	31,800.00	10,000.00
North Main Street Realty Co	J. S. McCubbins	Salisbury	9,600.00	4,800.00	3,850.00	950.00
North State Agency Co	W. B. Brown	Charlotte	5,250.00	400.00	400.00	
North State Coffee Co	P. L. Lance	Charlotte	9,600.00	6,000.00	4,500.00	1,500.00
North State Cotton Co	C. K. Marshall	Gastonia	1,500.00	1,000.00	1,000.00	
North State Game Club	M. B. McAuley	Clarkton	200.00	200.00		200.00
North State (The) Lumber Co	G. J. Cherry	Ayden	42,000.00			
North State Mutual Life Insurance Co	C. H. Smith	Kinston	100,000.00	75,000.00	750.00	74,250.00
North State Realty Co	J. M. Cook	Burlington	120,300.00	12,030.00	1,350.00	10,680.00
North State (The) Veneer Co	W. H. Allison	Statesville	10,400.00	10,400.00	10,400.00	
North Wilkesboro Drug Co	R. S. Parker	North Wilkesboro	3,900.00	2,600.00	2,600.00	
Norwood Lumber Co	P. C. Barnhardt	Norwood	4,100.00	3,510.00	1,500.00	2,010.00
Norwood Milling Co	T. C. Ingram	Norwood	7,000.00	7,000.00	7,000.00	
Norwood-Welch Co	J. D. Norwood	Salisbury	60,000.00	70,000.00	70,000.00	
Novelty (The) Wood Works	J. W. Parks	Ramseur	11,128.00	11,128.00	6,000.00	5,128.00
Oak City Steam Laundry Co	Wm. S. West	Raleigh	10,000.00	10,000.00		10,000.00

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Oak City Warehouse and Investment Co	E. B. Barbee	Raleigh	6,000.00	10,000.00	10,000.00	
Oak Furniture Co	J. H. Johnson	N. Wilkesboro	19,200.00	15,000.00	15,000.00	
Oak Hall Hotel Co	F. E. Hellen	Tryon	20,000.00	10,550.00	10,550.00	
Oakhurst Land Co	B. D. Heath	Charlotte	40,000.00	11,320.00	11,320.00	
Oakland Manufacturing Co	B. F. Huntley	Winston-Salem	65,000.00	27,500.00	24,640.00	2,860.00
Oaks Manufacturing Co	M. W. Nelson	New Bern	50,000.00	40,000.00	7,500.00	32,500.00
Oakwood Manufacturing Co	Geo. F. Fisher	Rutherfordton	10,700.00	3,750.00	3,750.00	
Observer (The) Co	D. A. Tompkins	Charlotte	100,000.00	40,000.00	24,000.00	16,000.00
Observer Printing House, Inc	B. R. Cates	Charlotte	10,000.00	10,000.00		10,000.00
Ocean Fisheries Co	M. W. Divine	St. Philips	50,000.00	20,000.00	20,000.00	
Ocean View Co	S. A. Schloss	Wilmington	3,000.00	4,500.00	4,500.00	
Odd Fellows Investment Co	J. E. Shell	Huntersville				
Odell Hardware Co	J. Norman Wills	Greensboro	49,500.00	120,000.00	97,700.00	22,300.00
Odom and Avera Co	W. W. Avera	Rocky Mount	10,000.00	10,000.00	6,779.00	3,221.00
Office and Art Supply Co	E. J. Long	Durham	12,000.00	800.00	800.00	
O'Hanlon, E. W., Inc	E. W. O'Hanlon	Winston-Salem	36,000.00	7,500.00	7,500.00	
Old North State Land and Lumber Co	H. R. Munroe	Spies	2,130.00	2,000.00	2,000.00	
Old North State Paper Co	D. W. Bagley	Greensboro	500.00	1,000.00	1,000.00	
Old Top Sail Club, Inc	U. E. Swann	Beaufort				
Olive, H. C., Co	L. S. Olive	Apex	4,100.00	4,500.00	3,900.00	600.00
Oneida Chair Co	E. L. Green, Receiver	Lexington	31,000.00	8,000.00	8,000.00	
Opera House Co	T. S. Coffey	Lenoir	625.00	625.00	625.00	
Ople Odom (The) Co	T. L. Northrop	St. Pauls	3,000.00	2,000.00	1,300.00	700.00
Oriental Ice and Fuel Co	L. F. McCabe	Oriental	15,000.00	9,205.00	5,000.00	4,205.00
Oriental Manufacturing Co	J. W. Miller	Oriental	3,000.00	3,000.00	2,200.00	800.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Orion Knitting Mills	J. H. Taylor	Kinston	$38,000.00	$48,400.00	$36,600.00	$ 11,800.00
Orinoco Warehouse Co	H. E. Fries	Winston-Salem	15,000.00	8,000.00	8,000.00	
Ormand Mining Co	J. J. Ormand	Bessemer City	100,000.00	14,290.00	14,290.00	
Osceola Lake Co	K. G. Morris	Hendersonville	15,000.00	6,142.00	3,100.00	3,042.00
Overman and Co	E. R. Overman	Salisbury	18,000.00	19,425.00	19,425.00	
Owenby Wofford Co	W. G. Owenby	Murphy	40,000.00	40,000.00	3,000.00	37,000.00
Owens Drug Co	M. S. Morrison	Winston-Salem	19,500.00	19,500.00	15,315.00	4,185.00
Owen Lumber Co	C. J. Owen	Keyser	3,000.00	3,000.00	2,700.00	300.00
Owens Shoe Co	M. Owens	Elizabeth City	9,000.00	5,000.00	4,000.00	1,000.00
Oxford Buggy Co	I. N. Howard	Oxford	50,000.00	50,000.00	27,100.00	22,900.00
Oxford Furniture Co	J. F. White	Oxford	62,000.00	35,000.00	30,000.00	5,000.00
Oxford Ice Co	J. V. Pomeroy	Oxford	25,000.00	4,500.00	4,500.00	
Oxford Manufacturing Co	C. D. Ray	Oxford	10,000.00	10,000.00	6,218.00	3,782.00
Oxford Seminary Construction Co		Oxford	10,000.00	10,000.00		10,000.00
Pace, The J. M., Mule Co	E. B. Crow	Raleigh	5,000.00	6,965.00	6,965.00	
Pacolet (The) Finishing Co	H. E. Stilwell	Tryon				
Pacolet (The) Hills Farm Co	Ida Morgoles	Lynn	3,000.00	3,000.00	3,000.00	
Page (The) Co	D. A. Page	Gastonia	12,000.00	5,150.00	5,150.00	
Palace of the Sweets	H. L. Modlin	Winston-Salem	2,000.00	500.00	500.00	
Pamlico Brick and Tile Co	W. H. Lodge	Washington	6,000.00	3,500.00	3,500.00	
Pamlico Chemical Co	Richard Bragaw	Bayboro	88,500.00	66,000.00	10,500.00	55,500.00

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Pamlico Grocery Co	J. M. Waters	Washington	5,000.00	5,000.00	5,000.00	
Pamlico Iron Works	Robt. G. Moore	Washington	2,100.00	1,500.00		1,500.00
Panola Land Co	Geo. A. Holderness	Tarboro				
Pantego and Belhaven Realty Co	P. H. Johnson	Pantego	17,000.00	17,000.00	14,065.00	2,935.00
Pantego Gin Co	C. P. Aycock	Pantego	3,700.00	1,500.00	1,500.00	
Parham Bros. Supply Co	J. H. Parham	Henderson	28,000.00	28,000.00	28,000.00	
Park Avenue (The) Land Co	B. S. Jerman	Raleigh	3,000.00	1,000.00	1,000.00	
Park Driving Club Co	R. E. Miller	Charlotte	500.00	500.00	75.00	425.00
Parker Co	C. L. Parker	Greenville	3,200.00	3,200.00	2,160.00	1,040.00
Parker Gardner Co	C. W. Parker	Charlotte	30,000.00	25,000.00	22,200.00	2,800.00
Parker-Little Furniture Co	M. F. Little	Albemarle	10,000.00	7,500.00	7,500.00	
Parker (The) Paper and Twine Co	W. T. Parker	High Point	10,600.00	9,000.00	7,500.00	1,500.00
Park Heights Land Co	W. T. Dortch	Goldsboro	20,000.00	10,000.00	550.00	9,450.00
Park (The) Manufacturing Co	Wm. Anderson	Charlotte	21,000.00	12,000.00	12,000.00	
Park Place, Inc	Ralph T. Walker	Winston-Salem	6,000.00	1,500.00	1,500.00	
Parks, H. L. & Co	H. B. Parks	Concord	26,000.00	26,000.00	26,000.00	
Parkton Mercantile Co	J. B. McCormick	Parkton	15,000.00	15,000.00	15,000.00	
Parsons (The) Drug Co	F. C. Parsons	Wadesboro	12,000.00	8,000.00	8,000.00	
Partin, Thomas A., Co	Thomas A. Partin	Raleigh	7,000.00	7,000.00	6,500.00	500.00
Paschall, (The) J. R. Co	R. H. Rudd	Wise	17,800.00	17,800.00	17,800.00	
Pate and Co., Inc	B. H. Pate	Apex	1,000.00	1,044.00	1,044.00	
Patent Monarch Alarm Co	F. W. Bost	China Grove	5,000.00	5,000.00	3,330.00	1,670.00
Patrick-Mosteller Co	J. H. Patrick	Hickory	10,000.00	4,175.00	4,175.00	
Patriot (The) Publishing Co	J. W. Jones	Wilkesboro	1,275.00	1,000.00	1,000.00	
Patterson Brothers Co	W. H. Muse	Durham	6,000.00	6,000.00	4,000.00	2,000.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Patterson (The) Co	J. W. Patterson	Greensboro	$12,000.00	$ 9,600.00	$ 7,600.00	$ 2,000.00
Patterson Drug Co	A. Patterson	Wilson	7,500.00	7,500.00	5,000.00	2,500.00
Patterson (The) Store Co	W. F. Horner	Roanoke Rapids	17,400.00	17,400.00	8,500.00	8,900.00
Patterson-Young Mercantile Co	C. J. Young	China Grove	16,000.00	10,000.00	8,000.00	2,000.00
Patton and Stikeleather	J. G. Stikeleather	Asheville	20,000.00	6,000.00	6,000.00	
Peacock Couch Co	W. F. Sparger	Lexington	3,500.00	2,000.00	2,000.00	
Pearl Ginning Co	J. M. Gold	Lawndale	3,500.00	1,500.00	1,000.00	500.00
Pearl Roller Mills	W. F. Talley	Randleman	9,300.00	6,600.00	6,600.00	
Pearsall and Co	F. L. Pearsall	Wilmington	30,000.00	33,000.00	19,500.00	13,500.00
Feerless Dry Goods Co	P. H. Thrash	Asheville	10,000.00	15,000.00	15,000.00	
Peerless Grocery Co	C. C. Swain	High Point	7,000.00	7,000.00	7,000.00	
Peerless Mattress Co	C. A. Hunt, Jr.	Lexington	2,500.00	3,400.00	2,500.00	900.00
Pegram-Wadsworth Land Co	Geo. P. Wadsworth	Charlotte	16,575.00	16,575.00	16,575.00	
Pembroke Mercantile Co	A. A. Thagard	Pembroke	1,000.00	1,500.00	1,500.00	
Pembroke Planing Mill Co		Pembroke	50,000.00	50,000.00	17,900.00	32,100.00
Pender Publishing Co	A. B. Croom, Jr.	Burgaw	700.00	400.00		400.00
Penn Hardware and Furniture Co	M. P. Black	Madison	4,500.00	4,500.00	3,400.00	1,100.00
Penn Lumber Co	C. F. Hager Lancaster, Pa.	Ebermen	15,000.00	500.00		500.00
Penn, F. R. Tobacco Co	C. A. Penn	Reidsville	262,500.00	150,000.00	144,375.00	5,625.00

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Peoples Drug Co.	Geo. N. Rutledge	Concord	2,200.00	2,000.00	1,500.00	500.00
Peoples (The) Furniture Co.	R. A. Mills	Winston-Salem	3,100.00	3,100.00	3,100.00	.....
Peoples (The) Hardware and Furniture Co.	Arch Baker	Rowland	5,000.00	5,000.00	5,000.00	.....
Peoples House Furnishing Co.	C. S. Welborn	High Point	25,000.00	25,000.00	5,000.00	20,000.00
Peoples (The) Loan and Realty Co.	W. L. Nicholson	Charlotte	7,120.00	7,120.00	3,030.00	4,090.00
Peoples Mercantile Co.	J. T. Council	Thomasville	4,500.00	9,500.00	7,750.00	1,750.00
Peoples Oil and Ginning Co.	D. C. Perry	Elizabeth City	400.00	400.00	100.00	300.00
Peoples Realty Co.	R. H. Wheeler	High Point	5,000.00	600.00	600.00	.....
Peoples Steam Laundry, Inc.	Ed. Hugh Lee	Raleigh	9,170.00	5,502.00	4,600.00	902.00
Peoples (The) Storage and Mercantile Co.	J. J. Thomas	Raleigh	5,000.00	5,000.00	.....	5,000.00
Peoples Supply Co.	W. B. Cooper	Wilmington	4,000.00	5,500.00	4,000.00	1,500.00
Peoples (The) Tobacco Warehouse Co.	A. R. Sloan	Wallace	2,800.00	2,800.00	1,500.00	1,300.00
Pepsi Cola Bottling Co.	A. D. Wessell, Jr.	Wilmington	15,000.00	3,000.00	3,000.00	.....
Pepsi Cola (The) Co.	C. D. Bradham	New Bern	80,000.00	50,000.00	35,120.00	14,880.00
Perry-Horton Co.	H. E. Perry	Durham	9,000.00	9,000.00	9,000.00	.....
Person Dry Goods Co.	R. N. Featherston	Roxboro	4,000.00	4,000.00	4,000.00	.....
Peters, B. B., Grocery Co.	B. B. Peters	Tarboro	15,000.00	17,000.00	17,000.00	.....
Peterson, E., Co.	J. F. Randolph	Washington	20,000.00	20,000.00	15,200.00	4,800.00
Petty, W. L., Co.	Hugh Campbell	Rocky Mount	50,000.00	59,928.00	3,500.00	56,428.00
Petty-Reid Co.	B. C. Campbell	Greensboro	11,800.00	8,367.00	8,267.00	.....
Phelps, (The) Chas. M. Co.	O. C. Mitchell	Winston-Salem	16,600.00	10,000.00	9,100.00	900.00
Piedmont Buggy Co.	W. C. Heath	Monroe	11,000.00	7,000.00	6,780.00	220.00
Piedmont Clothing Manufacturing Co.	Paul Chatham	Charlotte	40,000.00	15,000.00	15,000.00	.....
Piedmont (The) Cotton Co.	E. W. Stewart	Greensboro	3,000.00	4,000.00	4,000.00	.....
Piedmont Directory Co.	Geo. L. Hackney	Asheville	300.00	300.00	300.00	.....

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Piedmont Drug Co	J. G. Hood	Kings Mountain	$ 4,000.00	$ 2,250.00	$ 2,250.00	$
Piedmont Fire Insurance Co	H. M. McAden	Charlotte	50,000.00	87,500.00	40,000.00	47,500.00
Piedmont Grain and Provision Co	J. D. Riddle	Hickory	6,000.00	3,000.00	3,000.00	
Piedmont High School	C. Elam	Lawndale				
Piedmont Land and Manufacturing Co	Francis B. Kemp	Mayodan	70,045.00	22,385.00	18,267.00	4,118.00
Piedmont Lumber Co	O. T. Leonard	Greensboro	6,500.00	4,600.00	4,600.00	
Piedmont Mantel and Show Case Co	R. A. Dunn	Lincolnton	5,000.00	2,500.00	2,100.00	400.00
Piedmont Marble and Granite Co	J. W. Crowell	Thomasville	1,500.00	1,398.00		1,398.00
Piedmont Park Co	F. J. Liipfert	Winston-Salem	23,060.00	5,000.00	5,000.00	
Piedmont Realty Co	Geo. Stephens	Charlotte	18,000.00	6,230.00		6,230.00
Piedmont Securities Co	J. M. Cook	Burlington	3,325.00	4,250.00	4,250.00	
Piedmont Springs Lumber Co	Alvin C. Birdsall	Morganton	42,800.00	9,282.00	8,150.00	1,132.00
Piedmont Supply and Foundry Co	W. H. Clark	Asheville	7,500.00	4,500.00	3,750.00	750.00
Piedmont Tobacco Co	McK. R. Smith	Pilot Mountain	6,240.00	6,240.00	5,050.00	1,190.00
Piedmont Trust Co	D. M. Teague	Burlington	16,600.00	16,600.00	7,050.00	8,550.00
Piedmont Wagon Co	G. H. Geitner	Hickory	200,000.00	147,800.00	147,800.00	
Pierce, J. C., Printing Co	C. A. Bray	Greensboro	1,000.00	1,000.00	1,000.00	
Pillow & Co.	G. W. Pillow	Hamlet	5,500.00	5,500.00	4,200.00	1,300.00
Pilot Overall Co	L. P. Joyce	Pilot Mountain	4,300.00	1,500.00	1,500.00	
Pine Balm Manufacturing Co	H. P. MacKnight	Southern Pines	16,500.00	12,900.00	8,350.00	4,550.00

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Pinehurst Land Co	W. Stamps Howard	Tarboro	5,000.00	3,000.00	3,000.00	.....
Pinkney Bargain Store, Inc	J. T. Edgerton	Pinkney	905.00	905.00	700.00	205.00
Pine Level Oil Mill Co	D. B. Oliver	Pine Level	25,700.00	23,500.00	23,500.00	.....
Pine (The) Lumber Co	W. F. Aberly	New Bern	10,000.00	105,436.00	105,436.00	.....
Pineville Improved Cotton Ginning Co	S. L. Smith	Pineville	4,500.00	2,500.00	2,500.00	.....
Pinetops Oil and Guano Co	W. J. Webb	Pinetops	11,900.00	6,545.00	5,000.00	1,545.00
Pinetops Sash and Blind Co	W. E. Phillips	Pinetops	5,000.00	5,000.00	3,107.00	1,893.00
Pinetops Supply Co	W. J. Webb	Pinetops	1,000.00	4,225.00	4,225.00	.....
Pink Manufacturing Co	W. B. Gettys	Lattimore	17,000.00	11,500.00	11,500.00	.....
Pioneer Mercantile and Investment Co	J. H. Love	Raleigh	.....	.....	.....	.....
Piper Roofing Co	R. E. Piper	Durham	2,000.00	4,500.00	50.00	4,450.00
Pittsburg Land and Lumber Co	D. L. Starr, Pittsburgh, Pa.	Creswell, R. F. D. 3	35,000.00	125,392.00	125,392.00	.....
Pitt County (The) Oil Co	H. A. White	Winterville	22,600.00	17,160.00	8,200.00	8,960.00
Pittman-Best Co	R. S. Best	Goldsboro	1,500.00	2,000.00	2,000.00	.....
Pittman Drug Co	H. H. Pittman	Fairmont	1,500.00	3,000.00	3,000.00	.....
Pittsboro Ginning Co	J. F. Milliken	Pittsboro	2,000.00	1,500.00	1,500.00	.....
Planters Cotton Seed Oil Co	E. Gorham	Rocky Mount	17,850.00	17,850.00	11,000.00	6,850.00
Planters Storage Co	L. R. Gooch	Henderson	2,100.00	2,100.00	1,500.00	600.00
Planters Supply Co	.....	Manson	13,500.00	13,500.00	9,500.00	4,000.00
Planters Tobacco Warehouse Co	G. A. Norwood, Jr.	Goldsboro	4,000.00	4,000.00	3,750.00	250.00
Planters (The) Tobacco Warehouse Co	W. M. Sanders	Smithfield	6,050.00	4,500.00	4,500.00	.....
Planters Warehouse Co	L. J. Sears	Apex	2,200.00	2,500.00	2,000.00	500.00
Pleasant Garden Co	W. H. Ragan	Pleasant Garden	10,000.00	7,500.00	7,500.00	.....
Plemmons & Huff Co	J. B. Huff	Hot Springs	500.00	500.00	.....	500.00
Pless, Chas. E., Co	J. W. Pless	Winston-Salem	4,000.00	3,000.00	2,400.00	600.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Plymouth Lumber Co.	L. A. Brown	Plymouth	$50,000.00	$25,000.00	$14,000.00	$ 11,000.00
Poe, E. A., Brick Co.	R. G. Harrison	Fayetteville	20,000.00	10,000.00	10,000.00	.....
Polk-Gray (The) Drug Co.	P. C. Gray	Statesville	3,000.00	2,250.00	2,250.00	.....
Pollocksville Lumber Co.	E. B. Elliott	Pollocksville	8,100.00	8,100.00	8,100.00	.....
Polvogt, C. W., Co.	A. L. Price	Wilmington	10,000.00	11,150.00	11,150.00	.....
Pomona Terra Cotta Co.	W. C. Boren	Pomona	50,000.00	75,000.00	65,000.00	10,000.00
Pope (The) Drug Co.	W. A. McPhaul	Lumberton	3,000.00	3,000.00	3,000.00	.....
Poplar-Tent Ginning and Improvement Co.	C. R. Andrews	Concord, R. F. D. 1	2,025.00	2,025.00	1,500.00	525.00
Porter Candy Co.	O. D. Porter	Raleigh	3,400.00	3,400.00	2,850.00	550.00
Porter-Myers Lumber Co.	J. M. Porter	Monroe	2,400.00	4,000.00	2,200.00	1,800.00
Post Publishing Co.	H. M. Brown	Salisbury	7,400.00	7,400.00	2,500.00	4,900.00
Pound & Moore Co.	R. M. Pound	Charlotte	5,000.00	5,000.00	.....	5,000.00
Powell, H. A., Grocery Co.	H. A. Powell	Goldsboro	2,500.00	2,500.00	2,500.00	.....
Powell Hardware Co.	Jacob Powell	Wallace	2,400.00	2,400.00	1,200.00	1,200.00
Powell-Murray Land and Timber Co.	Geo. S. Powell	Asheville	1,600.00	1,600.00	.....	1,600.00
Powell & Powell, Inc.	T. C. Powell	Raleigh	19,000.00	14,000.00	9,659.00	4,341.00
Powell Supply Co.	I. M. Powell	Fair Bluff	15,000.00	15,000.00	15,000.00	.....
Powell & Armstrong	T. A. Armstrong	Greensboro	10,000.00	10,000.00	860.00	9,140.00
Prease Brothers Co.	D. J. Prease	Wilmington	800.00	800.00	500.00	300.00
Presbyterian Standard Publishing Co.	J. R. Pharr	Charlotte	6,400.00	6,400.00	3,500.00	2,900.00

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Price-Cline Harness and Tanning Co.		Lenoir, R. F. D. 4	12,000.00	9,500.00	9,500.00	
Price-Hamby Co.	J. N. Price	Monroe R. F. D. 5	12,200.00	8,000.00	8,000.00	
Princess Theater Co.	S. O. Schloss	Wilmington	7,000.00	3,500.00		3,500.00
Proctor-Long (The) Co.	J. A. Proctor	Cornelius	4,000.00	4,300.00	4,300.00	
Progress Investment Realty Co.	Wm. M. Yongue	Charlotte	1,600.00	1,600.00	300.00	1,300.00
Progressive Printing Co.	J. R. Cunningham	Apex	1,440.00	1,440.00	800.00	640.00
Propst Contracting Co.	E. L. Propst	Charlotte	27,700.00	11,000.00	11,000.00	
Proximity Mercantile Co.	J. J. Phoenix	Greensboro	10,000.00	12,000.00	6,550.00	5,450.00
Puet-Southerland (The) Co.	Odell Southerland	Charlotte	6,300.00	3,500.00	3,500.00	
Punchinello Bouting Co.	A. D. Bell	Goldsboro	9,000.00	2,500.00	1,000.00	1,500.00
Purdie-Hooks (The) Co.	S. J. Hooks	Dunn	15,000.00	15,000.00	12,000.00	3,000.00
Pythian (The) Realty Co.		Concord	24,500.00	12,000.00	12,000.00	
Queen City Brick Co.	R. H. Ramsey	Charlotte	17,000.00	4,900.00	4,900.00	
Queen Chair Co.	G. M. Hoover	Thomasville	17,200.00	17,200.00	9,000.00	8,200.00
Queen City Fuel Co.	R. C. Harding	Charlotte	5,000.00	3,750.00	2,500.00	1,250.00
Queen City Printing and Paper Co.	H. I. Murrill	Charlotte	12,500.00	3,500.00	3,500.00	
Quinn, R. E., Furniture Co.	R. E. Quinn	Elizabeth City	10,500.00	10,500.00	10,500.00	
Quinn-McGowan Furniture Co.	Jno. W. Quinn	Wilson	20,000.00	15,000.00		15,000.00
Rabb-Carpenter Manufacturing, Land and Improvement Co.	D. M. Carpenter	Maiden	17,000.00	4,075.00	4,075.00	
Raeford Hardware Co.	F. B. Sexton	Raeford	5,000.00	10,500.00	6,150.00	4,350.00
Ragsdale, F. S., Co.	F. S. Ragsdale	Smithfield	11,200.00	8,625.00	8,625.00	
Railway Advertiser and Station Indicator Co.	J. C. Braswell	Rocky Mount		100.00		100.00
Raleigh Advocate Co.	H. T. Plyler	Raleigh	8,700.00	5,000.00	250.00	4,750.00
Raleigh (The) Athletic Park Co.	W. C. Riddick	Raleigh	500.00			
Raleigh Coca Cola Bottling Co.	D. T. Poindexter	Raleigh	3,000.00	2,000.00	1,250.00	750.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Raleigh (The) Furniture Co	T. E. Green	Raleigh	$ 7,000.00	$ 7,000.00	$ 7,000.00	$
Raleigh Hosiery Co	S. A. Ashe	Raleigh	29,300.00	20,000.00	25,010.00	
Raleigh (The) Ice and Electric Co	E. C. Hillyer	Raleigh	40,580.00	47,000.00	47,000.00	
Raleigh Insurance and Realty Co		Raleigh	6,000.00	3,000.00	500.00	2,500.00
Raleigh Investment Co	C. C. McDonald	Raleigh	2,500.00	2,000.00		2,000.00
Raleigh Iron Works Co	H. E. Buell	Raleigh	7,000.00	10,000.00	10,000.00	
Raleigh Milling Co	E. T. Oliver	Raleigh	21,200.00	10,000.00	6,750.00	3,250.00
Raleigh Pepsi Cola Bottling Co	M. B. Burnett	Raleigh	5,500.00	4,000.00	4,000.00	
Raleigh Press Brick Co	C. N. Goodno	Raleigh	9,600.00	9,600.00	5,350.00	4,250.00
Raleigh Real Estate and Trust Co	J. S. Wynne	Raleigh	40,000.00	40,000.00	14,685.00	25,315.00
Ralph-Kennedy Market Co	E. B. Snipes	Wilmington	2,000.00	300.00	300.00	
Ramsey-Bowles-Morrison Co	M. E. Ramsey	Statesville	19,000.00	19,000.00	19,000.00	
Ramseur Furniture Co	E. C. Watkins	Ramseur	27,400.00	27,400.00	27,400.00	
Randleman Bargain House Co	S. M. Swain	Randleman	3,500.00	3,500.00	3,500.00	
Randleman Drug Co	E. F. Redding	Randleman	2,800.00	2,800.00		2,800.00
Randleman Hosiery Mills Co	S. G. Newlin	Randleman	27,740.00	27,740.00	15,000.00	12,740.00
Randolph Chair Co	C. C. Cranford	Asheboro	3,500.00	3,500.00	3,500.00	
Raney (The) Canner Co	T. H. Raney	Chapel Hill	19,000.00	3,800.00	1,500.00	2,300.00
Rankin Coffin and Casket Co	A. M. Rankin	High Point	18,000.00	18,000.00	10,175.00	7,825.00
Rankin, A. E., Co	A. E. Rankin	Fayetteville	30,000.00	12,500.00	10,700.00	1,800.00

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Rankin, W. W. Co	C. A. Mayhew	Mooresville	10,000.00	14,000.00	14,000.00	
Ray Printing Co	A. H. Washburn	Charlotte	6,250.00	2,000.00	2,000.00	
Real Estate Exchange and Trust Co	J. M. M. Gregory	Durham	23,000.00	48,741.00	48,741.00	
Realty (The) Co	H. A. Gilliam	Tarboro		2,850.00	2,850.00	
Realty Loan and Guaranty Co	W. C. Erwin	Morganton	22,000.00	28,000.00	28,000.00	
Red Blood (The) Tonic Co	A. R. Morgan	Goldsboro	450.00	450.00	450.00	
Red Cross Undertaking Co	Gilbert H. Morris	Asheville	5,000.00	5,000.00	4,516.00	484.00
Red Springs Bonded Warehouse Co	J. M. Bule	Red Springs	2,000.00	2,000.00	1,000.00	1,000.00
Red Springs Educational Association	J. M. Bule	Red Springs	13,000.00	6,500.00	6,500.00	
Red Springs (The) Hardware and Furniture Co	W. P. Kay	Red Springs	5,000.00	5,000.00	5,000.00	
Red Springs Live Stock Improvement Co	D. P. McLeod	Red Springs	2,800.00	500.00	500.00	
Red Springs Trading Co	Wm. Jones	Red Springs	18,000.00	18,275.00	18,275.00	
Red Top Bottling Co	A. E. Spainhour	North Wilkesboro	5,000.00	3,000.00	3,000.00	
Reece-Mash-Bagley Co	J. J. Mock	Winston-Salem	5,200.00	4,500.00	4,000.00	500.00
Reformers (The) Mercantile Co	Chas. H. Boyer	Raleigh	400.00	400.00		400.00
Regal Hosiery Mills Co	C. C. Jones	Cameron	3,500.00	2,500.00	2,000.00	500.00
Regal Manufacturing Co	J. E. McFarland	Forest City	3,660.00	2,000.00	208.00	1,792.00
Regina Hosiery Manufacturing Co	W. H. Childrey	Haw River	3,300.00	3,300.00	3,000.00	300.00
Reich, W. S., Furniture Manufacturing Co	W. S. Reich	Elkin	8,080.00	8,000.00	3,700.00	4,300.00
Reich-Walsh Furniture Co	W. S. Reich	Elkin	6,300.00	6,300.00		6,300.00
Reid Hardware Co	H. E. Reid	Lincolnton	15,000.00	15,000.00		15,000.00
Reidsville (The) Grocery Co	J. F. Wray	Reidsville	10,100.00	7,070.00	7,070.00	
Reidsville Insurance and Realty Co	R. S. Montgomery	Reidsville	6,500.00	6,500.00	5,100.00	1,400.00
Reidsville Paper Box Co	F. Womack	Reidsville	3,500.00	3,150.00	3,150.00	
Relay Manufacturing Co	G. V. Keller	Charlotte	4,000.00	4,000.00	3,000.00	1,000.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Reversible Tin Roofing Co	B. A. Troutman	Mooresville	$ 1,500.00	$ 1,500.00	$ 1,500.00	$
Review (The) Co	Manton Oliver	Reidsville	5,000.00	750.00	750.00	
Revolution Store Co	J. J. Phoenix	Greensboro	10,000.00	10,000.00	6,250.00	3,750.00
Reade Brothers Co	Geo. T. Brown	Timberlake	4,200.00	4,200.00		4,200.00
Riggan, (The) J. D., Co	Lonnie Smith	Raleigh	12,000.00	10,000.00	8,000.00	2,000.00
Richlands Supply Co	W. Sylvester	Richlands	7,000.00	7,000.00	7,000.00	
Richlands Tobacco Warehouse Co	J. E. Steed	Richlands	4,875.00	4,000.00	4,000.00	
Richmond Insurance and Realty Co	H. S. Ledbetter	Rockingham	5,800.00	5,800.00	5,472.00	328.00
Ricks-Bryan Co	J. E. Bryan	Lillington	4,500.00	5,000.00	4,500.00	500.00
Riddle, Boling & Brown Co	M. J. Boling	Siler City	2,900.00	2,900.00		2,900.00
Riggins, H. L., Livery Co	H. L. Riggins	Winston-Salem	12,000.00	4,580.00	4,580.00	
Ring Drug Co	W. A. Ring	High Point	10,000.00	4,000.00	3,000.00	1,000.00
Ritchie Hardware Co		Concord	25,000.00	20,000.00	19,500.00	500.00
Roanoke Brick Co	J. A. Alston	Weldon	8,500.00	8,600.00	3,695.00	4,905.00
Roanoke Fiber Board Co	H. A. Edwards	Roanoke Rapids	24,000.00	28,694.00	28,694.00	
Roanoke Railroad & Lumber Co	H. A. Cohn	Plymouth	224,000.00	319,937.00	319,937.00	
Roaring Gap (The) Summer Resort Co	A. H. Galloway	Elkin	4,900.00	1,500.00	1,500.00	
Robbins Dry Goods Co	Chas. Robbins	Durham	7,000.00	7,000.00	7,000.00	
Robbins (The) Lumber Co	Geo. W. Connor	Elm City	3,500.00	1,650.00	1,650.00	
Roberson Supply Co	Geo. Howard	Tarboro	10,000.00	8,000.00	5,000.00	3,000.00

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Roberts Brothers (The) Co	J. L. Roberts	Eagle Rock	9,700.00	12,050.00	12,050.00	.....
Robertson Grocery Co	C. E. Robertson	Salisbury	10,000.00	10,000.00	10,000.00	.....
Robesonian Publishing Co	J. A. Sharpe	Lumberton	5,000.00	2,500.00	2,500.00	.....
Robeson Soda Water Co	G. T. Cox	Lumberton	2,230.00	2,230.00	1,500.00	730.00
Robinson (The) Co	Frank Robinson	Lowell	2,000.00	2,000.00	2,000.00	.....
Robinson, C. H., and Co	G. A. Smith	Charlotte	65,800.00	50,000.00	24,996.00	25,004.00
Robinson Shoe Co	S. A. Robinson	Gastonia	10,000.00	6,500.00	6,500.00	.....
Rockingham Co	B. Frank Mebane	Spray	87,400.00	50,000.00	34,299.00	15,701.00
Rockingham Development Co	J. L. Armstead	Rockingham	14,300.00	10,000.00	10,000.00	.....
Rockingham Drug Co	J. T. Taylor	Madison	1,500.00	3,000.00	3,000.00	.....
Rockingham Foundry and Machine Co	W. A. Biggs	Rockingaham	20,000.00	10,000.00	7,000.00	3,000.00
Rockwell Furniture Co	J. W. Peeler	Rockwell	13,000.00	13,000.00	13,000.00	.....
Rockingham Hotel Co	Henry C. Wall	Rockingham	47,100.00	20,000.00	20,000.00	.....
Rockingham Lumber Co	A. D. Dumas	Rockingham	6,000.00	3,000.00	3,000.00	.....
Rockingham Motor Co	W. N. Everett	Rockingham	3,000.00	2,000.00	.....	2,000.00
Rockwell Mercantile Co	Julius Frick	Rockwell	4,860.00	4,360.00	2,900.00	1,460.00
Rocky Mount Brick Co	D. J. Rose	Rocky Mount	15,000.00	16,000.00	5,100.00	10,900.00
Rocky Mount Ice and Fuel Co	T. M. Hines	Rocky Mount	42,000.00	42,000.00	23,100.00	18,900.00
Rocky Mount Athletic Association, Inc	W. S. Wilkinson	Rocky Mount	1,825.00	.....	.....	.....
Rocky Mount Distilling Co	P. C. Shore	Rocky Mount	8,200.00	8,200.00	700.00	7,500.00
Rocky Mount Hosiery Co	J. C. Braswell	Rocky Mount	50,000.00	40,000.00	13,000.00	27,000.00
Rocky Mount Hotel Co	Isaac Levy	Rocky Mount	17,500.00	25,000.00	21,500.00	3,500.00
Rocky Mount Insurance and Realty Co	J. A. Smith	Rocky Mount	25,000.00	25,000.00	6,000.00	19,000.00
Rocky Mount Pepsi-Cola Bottling Co	Geo. L. Morgan	Rocky Mount	4,000.00	4,000.00	4,000.00	.....
Rocky Mount Publishing Co	J. H. Herbert	Rocky Mount	3,500.00	2,500.00	2,500.00	.....

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Rocky Mount Sash and Blind Co		Rocky Mount	$18,700.00	$20,000.00	$12,325.00	$ 7,675.00
Rocky Mount (The) Storage Warehouse	R. R. Gay	Rocky Mount	8,000.00	7,600.00	5,000.00	2,600.00
Rocky River Springs Co	W. Henry Liles	Wadesboro	16,000.00	5,000.00	1,500.00	3,500.00
Rogers Clothing Co	J. F. Miller	Salisbury	9,000.00	9,000.00	9,000.00	
Rogers-Curl Co	C. G. Jefferys	Creedmoor	800.00	800.00	500.00	300.00
Rogers Harris and Co	I. E. Harris	Tar River	3,000.00	3,000.00	3,000.00	
Roller, J. R. and Son Co	John Webb	Oxford	2,000.00	2,000.00	2,000.00	
Rollins, The Lewis Co	L. Rollins	Bonsal	10,400.00	10,400.00	10,400.00	
Rose, George A Co	Geo. A. Rose	Henderson	12,500.00	14,500.00	14,500.00	
Rose, W. D. Co	J. H. Parham	Axtell	2,400.00	1,500.00	1,500.00	
Rose Supply Co	W. A. Hunt	Henderson	700.00	700.00	700.00	
Rosengarten, J. Co	C. R. Boone	Raleigh	24,000.00	11,500.00	11,500.00	
Ross, Jno. B. Co	Thos. H. Ross	Charlotte	50,000.00	25,000.00	15,185.00	9,815.00
Ross, Charles Lumber Co	Chas. Ross	Lillington	7,500.00	6,500.00	6,500.00	
Roper Logging and Timber Co	W. B. Roper	New Bern				
Round Pine Lumber Co	R. E. Carrington	Sanford	3,000.00	3,000.00		3,000.00
Rowan Distilling Co	R. L. Mahaley	Salisbury	11,000.00	4,250.00	4,250.00	
Rowan (The) Granite Co	J. S. Henderson, Rec.	Salisbury	100,000.00			
Rowan Hardware Co	Cook Clayton	Salisbury	10,000.00	5,000.00	5,000.00	
Rowe and Roach	W. M. Roach	Greensboro	11,200.00	6,250.00	6,250.00	

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Rowland Cotton Storage Co	W. F. Bristow	Rowland	2,770.00	2,770.00	1,500.00	1,270.00
Rowland (The) Drug Co	Geo. K. McNeill	Rowland	4,500.00	4,500.00	4,140.00	360.00
Rowland Grocery Co	E. M. Hines	Rowland	5,000.00	2,500.00	2,500.00	.....
Rowland Hardware and Supply Co	B. A. Edens	Rowland	15,000.00	18,526.00	18,526.00	.....
Rowland Loan and Trust Co	C. J. McCallum	Rowland	1,250.00	2,500.00	2,500.00	.....
Rowland Oil and Fertilizer Manufacturing Co	Allen Edens	Rowland	17,150.00	5,000.00	5,000.00	.....
Rowland Lumber Co	A. R. Trumbull	Bowden	150,000.00	150,000.00	100,000.00	50,000.00
Roxboro Drug Co	L. J. Lea	Roxboro	4,000.00	1,500.00	1,500.00	.....
Roxboro Real Estate and Trust Co	N. Lunsford	Roxboro	5,000.00	6,628.00	5,200.00	1,428.00
Roxboro Vehicle and Casket Co	R. J. Teague	Roxboro	1,080.00	1,080.00	.....	1,080.00
Royall and Borden (The) Co	D. T. Sasser	Durham	13,200.00	13,200.00	13,200.00	.....
Royall and Borden Furniture Co	T. P. Jerman	Raleigh	15,000.00	21,800.00	21,800.00	.....
Royall Grocery Co	E. M. Davis	Goldsboro	12,000.00	12,000.00	12,000.00	.....
Royal Knights of King Solomon Co	G. W. Mangum	Wyatt	140.00	262.00	262.00	.....
Royster Guano Co	F. S. Royster	Tarboro	25,000.00	25,000.00	22,200.00	2,800.00
Rubright Liniment Co	James W. Watus	New Bern	900.00	900.00	550.00	350.00
Rudge, (The) W. J. Co	W. J. Rudge	Monroe	3,000.00	1,700.00	1,500.00	200.00
Rudisill, J. H., and Co	C. E. Robinson	Lincolnton	12,000.00	12,000.00	12,000.00	.....
Ruffin-High Co	W. D. Ruffin	Wilson	5,100.00	5,100.00	2,500.00	2,600.00
Ruffin High School	T. W. Stokes	Ruffin	1,000.00	700.00	700.00	.....
Rural Hall Grocery Co	E. A. Helsabeck	Rural Hall	2,500.00	2,500.00	1,875.00	625.00
Rural Hall Insurance Co	S. S. Flynt	Rural Hall	2,475.00	1,650.00	1,650.00	.....
Rural Hall Veneer Co	W. E. Stanbar	Rural Hall	3,600.00	3,600.00	2,700.00	900.00
Russell, W. L., Shook and Lumber Co	W. L. Russell	Wilson	14,000.00	14,000.00	4,200.00	9,800.00
Russ, W. H. Bros. Co	W. H. Russ	Washington	3,800.00	3,800.00	3,800.00	.....
Rutherford Hospital Inc	M. H. Biggs	Rutherfordton	5,000.00	6,000.00	6,000.00	.....

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Rutherford Veneer Co	O. L. Williams	Rutherfordton	$ 4,500.00	$ 2,500.00	$ 2,500.00	$
Rutledge-Thompson Co	Howard R. Thompson	Stanley	6,000.00	4,100.00	4,100.00	
Safety (The) Building Co	C. M. Vanstory	Greensboro	5,400.00	2,700.00	1,680.00	1,020.00
Safety Fire Escape Co	E. T. Morrison	Hickory	3,000.00	3,000.00		3,000.00
St. Luke's Hospital Co	J. H. Marsh	Fayetteville	15,000.00	9,200.00	9,200.00	
Salem Dry Goods Co	F. H. Vogler	Winston-Salem	5,300.00	2,780.00	2,780.00	
Salem Iron Works	W. T. Spaugh	Salem	100,000.00	50,000.00	21,400.00	28,600.00
Salem Parlor Furniture Co	Chas. Sievers	Winston-Salem	10,000.00	500.00	500.00	
Salisbury Business Mens Assn. Co	J. A. Harrison	Salisbury	2,000.00	2,000.00	250.00	1,750.00
Salisbury Coca Cola Bottling Co	J. B. Harrison	Salisbury	2,500.00	2,500.00	1,200.00	1,300.00
Salisbury Dry Goods Co	L. W. Porter	Salisbury	20,500.00	5,000.00	5,000.00	
Salisbury German Coach Horse Co	F. M. McInturff	Salisbury	3,200.00	250.00	250.00	
Salisbury Hardware and Furniture Co	C. L. Barnhardt	Salisbury	19,500.00	19,500.00	19,500.00	
Salisbury Ice and Fuel Co	M. L. Jackson	Salisbury	25,000.00	12,500.00	8,500.00	4,000.00
Salisbury Laundry Co	A. D. Lindsey	Salisbury	7,500.00	7,500.00	2,000.00	5,500.00
Salisbury Milling Co	T. G. Williamson	T. G. Williamson	15,000.00	11,000.00	6,000.00	5,000.00
Salisbury Realty and Insurance Co	A. L. Smoot	Salisbury	25,000.00	20,000.00	20,000.00	
Salisbury and Spencer Land Co	E. H. Harrison	Salisbury	15,000.00	5,000.00	4,500.00	500.00
Salisbury Supply and Commission Co	J. M. McCorkle	Salisbury	200.00			
Salmon Live Stock Co	E. F. Young	Lillington	15,000.00	3,100.00	3,100.00	

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Sampson Lumber Co	A. N. Prince	Hayne	32,500.00	32,500.00	6,803.00	25,797.00
Sandlin Furniture Co	G. W. S. Sandlin	Mt. Olive	4,200.00	4,200.00	4,200.00	
Sanford Buggy Co	R. D. Covington	Sanford	20,000.00	17,000.00	12,000.00	5,000.00
Sanford Grocery Co	Dan C. Lawrence	Sanford	10,500.00	6,000.00	4,500.00	1,500.00
Sanford Manufacturing Co	J. R. Fitzsimmons	Sanford	15,000.00	15,000.00	10,000.00	5,000.00
Sanford Real Estate Loan and Insurance Co	W. S. Weatherspoon	Sanford	6,000.00	6,344.00	3,575.00	2,769.00
Sanford Sash and Blind Co	C. R. Preddy	Sanford	16,000.00	16,725.00	16,725.00	
Sanford, C. C. Sons Co	R. B. Sanford	Mocksville	12,000.00	12,000.00	12,000.00	
Sanitary (The) Laundry	M. H. Epps	Charlotte	2,000.00	6,000.00	6,000.00	
Sawyer Grocery Co	C. P. Aycock	Belhaven	8,000.00	8,500.00	8,500.00	
Scoggin (The) Drug Co	L. E. Scoggin	Louisburg	4,750.00	3,000.00	3,000.00	
Scotland Neck (The) Cotton Mills	J. S. Bowers	Scotland Neck	78,535.00	75,000.00	66,000.00	9,000.00
Scotland Neck (The) Land Co	A. M. McDowell	Scotland Neck	6,500.00	8,500.00	8,500.00	
Scotland Supply Co	H. W. McLaurin	John's Station	10,680.00	10,680.00	10,680.00	
Scott, Jno. M. Co	Jno. M. Scott	Charlotte	65,000.00	50,000.00	40,000.00	10,000.00
Scott, J. W. and Co	J. W. Scott	Greensboro	63,000.00	63,000.00	63,000.00	
Scottish Fire Insurance Co	J. F. Flowers	Charlotte	50,000.00	45,000.00	43,825.00	1,175.00
Scott Lumber Co	C. H. Hobbs	Asheville	22,500.00	22 500.00	19,607.00	2,893.00
Scott-Sparger Co	J. H. Sparger	Greensboro	17,000.00	17,000.00	17,000.00	
Seaboard Feed and Produce Co	E. B. Taylor	Henderson	8,000.00	8,000.00	8,000.00	
Sea Side (The) Drug Co	H. L. Grant	Manteo	11,500.00	11,500.00	11,500.00	
Selma Drug Co	C. P. Harper	Selma	2,000.00	3,000.00		3,000.00
Selma Improvement Co	L. D. Debnam	Selma	5,600.00	2,400.00	2,400.00	
Selma Iron Works	W. H. Cole	Selma	4,500.00	3,000.00	4,000.00	
Selma Livery and Live Stock Co	W. T. Kirby	Selma	2,500.00	2,500.00	1,040.00	1,460.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Selma Lunber Co		Selma	$35,000.00	$25,000.00	$25,000.00	$
Selma Manufacturing Co	C. W. Richardson	Selma	15,000.00	15,000.00	15,000.00	
Selma News Co	L. H. Allred	Selma	925.00	605.00	605.00	
Selma Supply Co	C. W. Richardson	Selma	9,600.00	9,500.00	9,500.00	
Sentinel Publishing Co	R. E. Carmichael	Winston-Salem	8,000.00	8,000.00	4,000.00	4,000.00
Sergeant Manufacturing Co	G. S. Sergeant	Greensboro	20,000.00	10,720.00	10,720.00	
Seven Springs Supply Co	J. R. Murven	Seven Springs	4,000.00	5,960.00	7,000.00	
Shamrock Hosiery Mills Co	A. S. Hanes	Winston-Salem	63,000.00	30,000.00		30,000.00
Sharber & White Hardware Co	J. A. Kramer	Elizabeth City	21,000.00	16,000.00	7,565.00	8,435.00
Sharp, T. O., Marble and Granite Co	R. M. Taliaferro	Durham	7,600.00	7,600.00	2,200.00	5,400.00
Sharp & Modlin Co	J. R. Modlin	Winston-Salem	12,000.00	9,521.00	9,521.00	
Sharpsburg Supply Co	J. T. Sharp	Sharpsburg	7,400.00	2,760.00	2,760.00	
Shaw-Clapp (The) Lumber Co	J. T. B. Shaw	Greensboro	10,000.00	10,000.00	4,100.00	5,900.00
Shaw Land Co	T. M. Shaw	Charlotte	14,400.00	14,400.00	14,400.00	
Shelby Insurance and Realty Co	J. F. Roberts	Shelby	6,000.00	4,000.00	4,000.00	
Shelby Machine and Supply Co	W. T. Calton	Shelby	23,200.00	26,200.00	23,200.00	3,000.00
Shelby Woodworking Co	W. L. Calton	Shelby	10,100.00	3,800.00	3,500.00	300.00
Shepard's Point Land Co	Lindsay Patterson	Morehead City	475,900.00	5,000.00	4,000.00	1,000.00
Sherrill-White Co	T. F. White	Statesville	10,000.00	6,000.00	6,000.00	
Shields, James, Farming Co	C. J. Shields	Scotland Neck	20,000.00	18,382.00	18,382.00	

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Shiloh (The) Brick and Lumber Co	J. M. Ratledge	Shiloh	3,800.00	4,500.00	1,600.00	2,900.00
Shipman Organ Co	W. G. Shipman	High Point	25,000.00	18,000.00	100.00	17,900.00
Shuford, J. M., Co	J. M. Shuford	Dallas	4,200.00	4,200.00	4,200.00	
Shuford (The) Co	J. M. Shuford	Gastonia	8,800.00	6,000.00	6,000.00	
Shuford, Rogers & Co	M. F. Shuford	Fayetteville	15,600.00	15,600.00	15,600.00	
Shull Contracting Co	C. L. Duncan	Beaufort	10,000.00	5,000.00	5,000.00	
Sibly Manufacturing Co	W. T. Huckabee	Albemarle	10,500.00	6,000.00	6,000.00	
Sikes (The) Co	J. C. Sikes	Monroe	20,000.00	15,000.00	12,170.00	2,830.00
Sikes-Currie Co	Hector Currie	Red Springs	15,000.00	15,000.00	11,079.00	3,920.00
Sikes (The) Lumber Co	W. H. Sikes	Fayetteville	50,000.00	50,000.00	35,987.00	14,013.00
Siler Meadow Mining and Lumber Co	J. J. Hooker	Dillsboro	5,000.00	5,000.00	5,000.00	
Sills Lumber Co	J. C. Fink	Concord				
Simmons-Anderson Co	R. R. Simmons	Rutherfordton	4,000.00	4,000.00	4,000.00	
Simms, W. W., Co	R. G. Briggs	Wilson	33,750.00	33,750.00	29,650.00	4,100.00
Simpson Drug Co	G. C. Robinson	Winston-Salem	6,700.00	6,700.00	6,500.00	200.00
Simpson-Peacock Co	H. T. Simpson	Salisbury	10,000.00	6,000.00	6,000.00	
Skyland (The) Hosiery Co	H. E. Stilwell	Flat Rock	80,000.00	50,000.00	30,000.00	20,000.00
Slade & Co	W. G. Martin	Durham	6,000.00	2,500.00		2,500.00
Slater, W. H., Co	Thos. M. Gorman	Durham	9,000.00	13,500.00	13,500.00	
Slater (The) Manufacturing Co	D. B. Coltrane	Bessemer City				
Slaughter, John, Co	John Slaughter	Goldsboro	26,600.00	26,600.00	26,600.00	
Slayden, Fakes & Co	R. R. Fakes	Asheville	100,000.00	74,449.00	74,449.00	
Sloan Clothing Co	R. L. Sloan	Statesville	7,500.00	9,000.00	9,000.00	
Slane, O. W., Glass Co	T. D. Miller	Statesville	20,000.00	18,500.00	18,500.00	
Smith, (The) Jno. C., Co	F. C. Carroll	Concord	1,800.00	2,000.00	1,000.00	1,000.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock	Assessed Value Real and Personal Property.	Corporation Excess.
Smith, J. R., Co.	J. R. Smith	Ayden	$25,000.00	$25,000.00	$ 4,250.00	$ 20,750.00
Smith, W. E., Co.	W. E. Smith	Selma	10,000.00	10,000.00		10,000.00
Smith Drug Co.	F. F. Smith	Salisbury	4,500.00	4,500.00	4 500.00	
Smith, F. L., Drug Co.	P. M. Lafferty	Kannapolis	4,000.00	4,000.00	4,000.00	
Smitherman (The) Co.	M. D. Stout	Greensboro	11,700.00	7,100.00	7,100.00	
Smith, F. L., Hardware Co.	F. L. Smith	Mt. Airy	27,200.00	20,400.00	16,450.00	3,950.00
Smithfield Improvement Co.	T. R. Hood	Smithfield	12,000.00	7,500.00	7,500.00	
Smithfield (The) Journal Publishing Co.	J. C. Stancil	Smithfield	1,423.00	1,500.00	1,500.00	
Smithfield Roller Mill Co.	J. D. Spiers	Smithfield	8,000.00	7,460.00	6,000.00	1,460.00
Smithfield Tobacco Warehouse Co.	Z. L. LeMay	Smithfield	3,300.00	2,500.00	2,500.00	
Smith-Pittman Drug Co.	P. L. Trotter	Pilot Mountain	1,500.00	2,000.00	1,500.00	500.00
Smith's Lithia Water Co.	J. B. May	Oxford	13,450.00	3,000.00	800.00	2,200.00
Smith-Phillips Lumber Co.	W. L. Teague	Winston-Salem	15,000.00	17,100.00	17,100.00	
Sneed-Markham-Taylor Co.	J. F. Taylor	Durham	9,000.00	9,000.00	9,000.00	
Snider-Rainey Co.	A. H. Snider	Salisbury	15,000.00	15,000.00	9,000.00	6,000.00
Snider Lumber Co.	G. E. Spencer	Snider	2,000.00	4,000.00	4,000.00	
Snowbird Lumber Co.	W. D. Lowndes	Asheville	75,100.00	8,000.00	3,500.00	4,500.00
Snow Hill (The) Collection Agency, Inc.	J. A. Edwards, Jr.	Snow Hill	100.00			
Snow Hill Land and Improvement Co.	J. C. Exum	Snow Hill	4,800.00	4,000.00	3,500.00	500.00
Snow Hill Publishing Co.	J. E. Debnam	Snow Hill	1,005.00	1,005.00	750.00	255.00

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Snow Lumber Co	E. A. Snow	High Point	100,000.00	10,0000.00	81,000.00	19,000.00
Soco and Oconalufty Flume Co	Jno. O. Bowman	Waynesville	50,000.00	14,775.00	14,775.00	.....
South Atlantic Lumber Co	Claude Kiser	Greensboro	41,800.00	35,000.00	8,700.00	26,300.00
South Atlantic Publishing Co	W. H. Glasson	Durham	800.00	200.00	.....	200.00
South Atlantic Waste Co	J. W. Todd	Charlotte	100,000.00	60,000.00	60,000.00	.....
Southeastern Lumber Co	J. D. Bush	Fairmont	30,000.00	9,720.00	4,720.00	5,000.00
Southern Audit Co	F. W. Garrett	Charlotte	900.00	900.00	.....	900.00
Southern Automobile Co	J. W. Zimmerman	Charlotte	6,200.00	6,200.00	3,925.00	2,275.00
Southern (The) Buggy Co	F. J. Horney	High Point	2,000.00	2,000.00	2,000.00	.....
Southern Candy Co	L. B. Veerland	Charlotte	500.00	500.00	215.00	285.00
Southern Car Co	E. R. Briggs	High Point	.....	.....	.....	.....
Southern Card Clothing Co	J. W. Todd	Charlotte	20,500.00	5,000.00	5,000.00	.....
Southern (The) Chair Co	S. L. Davis	High Point	22,000.00	32,000.00	6,050.00	25,950.00
Southern Commercial Co	J. A. Dodson	Durham	40,000.00	25,000.00	.....	25,000.00
Southern Construction Co	J. C. Mills	Rutherfordton	1,500.00	1,500.00	1,500.00	.....
Southern Development Co	H. E. Cover	Asheboro	8,400.00	8,400.00	600.00	7,800.00
Southern Development Co	J. S. Henderson	Salisbury	14,000.00	2,500.00	800.00	1,700.00
Southern Detective Bureau	S. H. Renfrow	Wilmington	599.00	650.00	650.00	.....
Southern Electric Co	John Hall	Wilmington	4,300.00	4,500.00	4,500.00	.....
Southern (The) Exchange	R. M. Williams	Maxton	15,000.00	15,000.00	.....	15,000.00
Southern Furniture Co	Stephen C. Bragaw	Washington	10,000.00	10,000.00	10,000.00	.....
Southern Furniture Journal Co	Wilber Jones	High Point	1,200.00	1,200.00	.....	1,200.00
Southern Grocery Co	J. A. Kelley	Henderson	22,000.00	22,000.00	22,000.00	.....
Southern Hardware Co	F. E. Gray	Charlotte	11,900.00	13,000.00	10,000.00	3,000.00
Southern Hotel Co	Howell Cobb	Greensboro	700.00	.....	3,000.00	.....

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Southern (The) Ice Co	W. E. Worth	Rocky Mount	$20,800.00	$21,000.00	$21,000.00	$
Southern Ice and Cold Storage Co	F. A. Armstrong	Greensboro	9,000.00	9,000.00	3,010.00	5,990.00
Southern Investment Co		Washington	800.00	2,000.00	1,500.00	500.00
Southern Land and Auction Co	A. L. Murray	Raleigh	6,400.00	2,000.00	2,000.00	
Southern Live Stock Insurance Co	T. F. Wrenn	High Point	50,000.00	25,000.00		25,000.00
Southern Life Insurance Co	C. J. Cooper	Fayetteville	128,775.00	32,195.00	3,600.00	28,595.00
Southern Life and Trust Co	R. G. Vaughn	Greensboro	300,000.00	300,000.00	118,780.00	181,220.00
Southern Loan and Trust Co	Jno. M. Cook	Concord	27,000.00	15,000.00	11,501.00	3,499.00
Southern Lumber Co	J. L. Hines	Dunn	7,500.00	7,500.00	4,500.00	3,000.00
Southern Manufacturers Club Co	A. L. Smith	Charlotte	1,200.00	11,000.00	11,000.00	
Southern Motor Car Co	G. F. Martin	Winston-Salem	6,000.00	6,000.00	3,200.00	2,800.00
Southern and Norfolk Junction Planing Mill Co	J. R. Beck	Thomasville	10,000.00	6,000.00	4,000.00	2,000.00
Southern (The) Pants Co	E. C. Miller	Charlotte	63,300.00	12,500.00	10,000.00	2,500.00
Southern Pines Country Club	R. E. Wiley	Southern Pines	3,390.00	800.00	700.00	100.00
Southern Pines Publishing Co	C. B. Grout	Southern Pines	444.00			
Southern Polishing Co		Asheville	1,000.00	1,000.00		1,000.00
Southern Pure Food Co	W. N. Holloway	Durham	10,000.00	6,544.00	6,544.00	
Southern Real Estate Co	David White	Greensboro	57,200.00	42,900.00	28,784.00	14,116.00
Southern Real Estate Loan and Trust Co	A. M. McDonald	Charlotte	75,000.00	100,000.00	90,554.00	9,446.00
Southern Republican Co	J. A. Smith	Charlotte				

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Southern Spindle and Flyer Co.		Charlotte	12,500.00	2,000.00	1,200.00	800.00
Southern States Realty Co.	R. H. Wheeler	High Point	2,000.00	2,000.00	2,000.00	
Southern Stock and Farming Co. of N. C.	C. M. Doyle	Brevard	10,000.00	15,000.00	9,058.00	5,942.00
Southern Stock Fire Insurance Co.	A. W. McAllister	Greensboro	100,000.00	97,000.00	11,000.00	86,000.00
Southern Timber and Lumber Co.	C. C. McAllister	Fayetteville	47,000.00	65,000.00	55,000.00	10,000.00
Southern Undertaking Co.	Guy Green	Asheville	8,500.00	2,550.00		2,550.00
Southern (The) Underwriters	A. W. McAllister	Greensboro	200,000.00	107,331.00	16,500.00	90,831.00
Southern Vineyard Co.	G. S. Walker	Sandy Cross	4,500.00	4,500.00	1,900.00	2,600.00
Southern Wheel Co.	H. M. Shaw	Oxford	57,150.00	29,941.00	29,941.00	
Southport (The) Building Co.	J. J. Loughlin	Southport	2,700.00	2,700.00	1,800.00	900.00
Southport Land Co.	M. H. Leonard	Southport	100,000.00	10,000.00	10,000.00	
Southport Realty and Development Co.	J. J. Loughlin	Southport	600.00	600.00	400.00	200.00
South River Milling Co.	P. O. Tatum	Salisbury R.F.D.1.	15,000.00	6,000.00	5,000.00	1,000.00
South Rocky Mount Land Co.	L. F. Tillery	Rocky Mount	12,000.00	3,600.00	2,000.00	1,600.00
Southside Hardware Co.	C. H. Grantham	Greensboro	5,500.00	9,000.00	6,000.00	3,000.00
Smith-Westmoreland Co.	J. L. Smith	Cornelius	7,600.00	7,600.00		7,600.00
Suburban Land Co.	I. F. Hill	Durham	40,000.00	10,000.00	3,896.00	6,113.00
Speed Milling Co.	A. J. Parker	Speed	14,000.00	12,000.00	12,000.00	
Sparger Orchard Co.	W. M. Allen	Mt. Airy	12,000.00	9,000.00	6,000.00	3,000.00
Spainhour Sydnor Dry Goods Co.	J. E. Spainhour	N. Wilkesboro	5,000.00	4,000.00	4,000.00	
Spencer Building Co.	M. H. Willis	Spencer	7,500.00	6,750.00	3,000.00	3,750.00
Spencer Clothing and Shoe Co.	P. M. Nussman	Spencer	3,500.00	3,500.00	3,500.00	
Spencer (The) Drug Co.	B. S. Waltham	Spencer	2,100.00	2,000.00	2,000.00	
Spencer Investment Co.	W. F. Snider	Spencer	20,000.00	20,000.00	12,450.00	7,550.00
Spencer (The) Mercantile Co.	W. A. Goodman	Spencer	19,500.00	15,000.00	9,750.00	5,250.00
Spencer Publishing and Printing Co.	W. H. Burton	Spencer	475.00	475.00		475.00
Spirittine Chemical Co.	L. Hanson	Wilmington	20,000.00	10,000.00	9,000.00	1,000.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Spray Amusement Co	E. E. Emerson	Spray	$ 2,150.00	$ 2,150.00	$ 800.00	$ 1,350.00
Spray Baseball Association, Inc	N. H. McCollum	Spray	800.00	800.00	800.00	
Spray Drug and Chemical Co	R. L. Ray	Spray	32,500.00	20,000.00	15,750.00	4,250.00
Spray Hotel Co	S. H. Marshall	Spray	8,500.00	6,600.00	6,600.00	
Spray Mercantile Co	R. P. Ray	Spray	38,000.00	37,650.00	37,650.00	
Spray-Reidsville Motor Co		Spray	900.00	900.00	600.00	300.00
Spray Water Power and Land Co	W. R. Walker	Spray	100,000.00	89,989.00	89,989.00	
Springer (The) Coal Co	J. A. Springer	Wilmington	30,000.00	30,000.00	26,500.00	3,500.00
Springer Lumber Co	E. D. Springer	Oregon Mills S. Creek	30,000.00	15,000.00	14,370.00	630.00
Spring Hope Cotton Oil Co	B. W. Upchurch	Spring Hope	30,000.00	20,000.00	18,025.00	1,975.00
Spring Hope Grocery Co	G. F. Crocker	Spring Hope	12,000.00	12,000.00	9,409.00	2,591.00
Sprucemont Lumber Co	S. Montgomery Smith	Waynesville	30,000.00	8,000.00	8,000.00	
Spruill-Latta (The) Co	C. E. Latta	Raleigh	1,900.00	1,268.00	700.00	568.00
Standard (The) Book Co	J. P. Cook	Concord	1,200.00	500.00	100.00	400.00
Standard Chair Co	F. S. Lambeth	Thomasville	70,000.00	40,000.00	40,000.00	
Standard Furniture Co	L. A. Briles, Rec	High Point	1,600.00	750.00	750.00	
Standard Hardware Co	J. W. Culp	Gastonia	6,300.00	4,200.00	4,200.00	
Standard Hosiery Mills Co	W. B. Lasly	Creedmoor	3,000.00	3,000.00	3,000.00	
Standard Ice and Fuel Co	A. J. Hagood	Charlotte	150,000.00	85,000.00	63,900.00	21,100.00
Standard (The) Lumber Co	R. L. M. Brown	Aurora	25,000.00	12,500.00	12,500.00	

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Standard (The) Mining Co.	J. G. Colvin	Asheville	12,000.00	5,000.00	3,000.00	2,000.00
Standard Store Co.		Aberdeen	4,000.00	5,000.00	4,500.00	500.00
Standard Supply Co.	H. A. Burr	Wilmington	40,000.00	25,000.00	19,000.00	6,000.00
Standard Table Co.	E. P. Wharton	Greensboro	26,700.00	8,000.00	2,000.00	6,000.00
Stanley Mercantile Co.	G. W. Abernathy	Stanley	6,500.00	6,305.00	.....	6,305.00
Stanly (The) Cotton Oil Co.	W. C. Kendall	Norwood	12,200.00	15,200.00	3,000.00	12,200.00
Stanly Mining and Realty Co.	J. M. Morrow	Albemarle	2,650.00	2,650.00	2,400.00	250.00
Stanly Supply Co.	J. W. Efrid	Albemarle	9,000.00	9,000.00	9,000.00	.....
Stantonsburg Land and Improvement Co.	H. E. Thompson	Stantonsburg	10,000.00	3,000.00	1,047.00	1,953.00
Stantonsburg Supply Co.	W. L. Shelton	Stantonsburg	18,000.00	10,000.00	5,900.00	4,100.00
Star Machine Co.	Ernest Leach	Star	4,500.00	4,500.00	500.00	4,000.00
Star Publishing Co.	H. F. Hudson	Shelby	6,000.00	2,500.00	1,500.00	1,000.00
Star Warehouse Co.	W. P. Cozart	Creedmoor	4,950,00	5,316.00	2,500.00	2,816.00
State (The) Co.	W. F. Trogdon	N. Wilkesboro	35,000.00	7,000.00	7,000.00	.....
State Despatch Publishing Co.	J. E. Hart	Burlington	1,802.00	1,000.00	1,000.00	.....
Statesville Drug Co.	H. O. Steele	Statesville	5,000.00	5,000.00	5,000.00	.....
Statesville Flour Mill Co.	F. A. Sherrill	Statesville	75,000.00	60,000.00	60,000.00	.....
Statesville Furniture Co.	J. G. Shelton	Statesville	17,000.00	17,000.00	17,000.00	.....
Statesville Grocery Co.	E. B. Watts	Statesville	18,000.00	18,000.00	18,000.00	.....
Statesville Hardware and Harness Co.	D. S. Thomas	Statesville	9,100.00	9,100.00	9,100.00	.....
Statesville House Furnishing Co.	W. T. Nicholson	Statesville	8,000.00	8,000.00	8,000.00	.....
Statesville Knitting Co.	C. M. Steele	Statesville	9,700.00	6,000.00	6,000.00	.....
Statesville Oil and Fertilizer Co.	H. C. Wilson	Statesville	50,000.00	40,000.00	30,000.00	10,000.00
Statesville Plaster and Cement Co.	W. L. Gilbert	Statesville	6,000.00	6,000.00	6,000.00	.....
Statesville Realty and Investment Co.	F. A. Sherrill	Statesville	9,100.00	8,700.00	8,700.00	.....

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Statesville Safe and Table Co	E. Morrison	Statesville	$23,500.00	$14,000.00	$14,000.00	$
Stem Mercantile Co	M. H. Bragg	Stem	5,450.00	6,000.00	6,000.00	
Stephens Howard (The) Co	S. Cooper	Dunn	10,000.00	10,000.00	10,000.00	
Sternberg Foundry and Supply Co	O. R. C. Pool	Asheville	13,000.00	10,000.00		10,000.00
Stevens, A. T. Co	M. A. Stevens	Wilbon	2,000.00	2,000.00	2,000.00	
Stevens, C. W. Co	M. M. Sawyer	Elizabeth City	27,600.00	12,500.00	12,500.00	
Stevens Land Co	C. W. Stevens	Elizabeth City				
Stevenson, J. C., Co	W. L. Smith	Wilmington	50,000.00	25,000.00	13,760.00	11,240.00
Stewart Sanatorium Co	J. W. Stewart	New Bern	2,000.00	1,000.00	1,000.00	
Stokes Everhart Machine Co	J. F. Stokes	Thomasville	2,000.00	1,800.00	1,000.00	800.00
Stone and Barringer Co	C. S. Stone	Charlotte	27,400.00	27,400.00	27,000.00	400.00
Stone, J. J. and Co	S. T. Myrick	Greensboro	25,000.00	25,000.00	12,400.00	12,600.00
Stone (The) Co	R. R. Stone	Wilmington	50,000.00	25,000.00	15,000.00	10,000.00
Stone Mountain Granite and Lumber Co	G. W. Hinshaw	Winston-Salem	25,000.00	153.00	153.00	
Stone, R. T. Tobacco Co	R. T. Stone	Stoneville	1,800.00	1,800.00	1,800.00	
Stonewall Hotel Co	J. M. Jamison	Charlotte	50,000.00	37,000.00	37,000.00	
Stony Point Drug Co	J. W. Sims	Stony Point	1,200.00	700.00	700.00	
Storage Supply Co	Fred Kent	Asheville	75,000.00	60,000.00	37,760.00	22,240.00
Stough-Cornelius (The) Co	Joe A. Sherrill	Cornelius	20,800.00	7,500.00	7,500.00	
Stout Rankin Co	M. D. Stout	High Point	5,500.00	3,500.00	3,500.00	

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Stovall Brick Co	D. O. Burwell	Stovall	5,000.00	5,000.00	3,000.00	2,000.00
Stovall, T. W., Co	T. W. Stovall	Stovall	10,000.00	10,000.00	2,500.00	7,500.00
Stovall Lumber Co	H. M. Kerr	Stovall	34,000.00	34,000.00	6,600.00	27,400.00
Stowe Brothers Co	S. P. Stowe	Belmont	30,000.00	20,000.00	17,634.00	2,366.00
Strabane Mercantile Co	Oscar Hardy	Seven Spgs. R.F.D. 2	1,150.00	1,070.00	1,070.00	
Suburban (The) Land Co	E. Norfleet	Wilmington	7,500.00	7,500.00		7,500.00
Surburban Realty Co	F. C. Abbott	Charlotte	50,000.00	50,000.00	50,000.00	
Suffolk, Lumber Co	J. M. Wiggins, Jr	Jacksonville	52,500.00	35,000.00	22,000.00	13,000.00
Summersett Undertaking Co	T. W. Summersett	Salisbury	5,000.00	3,500.00	3,500.00	
Summit Avenue Building Co	B. M. Cone	Greensboro	12,000.00	11,000.00	11,000.00	
Sumner Sons and Co	T. A. Sumner	Asheville	12,500.00	12,500.00	12,500.00	
Sun (The) Printing Co	J. F. Flack	Rutherfordton	2,600.00	2,000.00	2,000.00	
Supply and Development Co	L. W. Norman	Hertford	2,500.00	2,500.00	2,300.00	200.00
Surry County Fruit and Grape Co	Harry L. Price	Mt. Airy	3,680.00	3,680.00	807.00	2,873.00
Suskin and Berry, Inc	Ella F. Berry	Washington	8,200.00	8,225.00	8,225.00	
Sutherland (The) Mercantile Co	T. H. Sutherland	Sutherlands	5,000.00	5,000.00		5,000.00
Smith, (The) J. L. Co	J. L. Suttle	Shelby	12,000.00	7,500.00	7,500.00	
Sutton Hardware Co	J. R. Griffin	Goldsboro	4,000.00	4,000.00	4,000.00	
Swannanoa Chemical Co	Jno. M. Houck	Marion	600.00	485.00	485.00	
Swan Slater Co	M. F. Kirby, Jr	Gastonia	6,000.00	6,000.00	6,000.00	
Swansboro Land and Lumber Co	T. A. Pritchard	Swansboro	150,000.00	75,000.00	53,082.00	21,918.00
Swindell Fulford Fish Co	W. E. Swindell	Washington	5,000.00	5,000.00	5,000.00	
Sylva Grocery Co	J. H. Wilson	Sylva	10,000.00	11,000.00	11,000.00	
Sylva Lumber and Manufacturing Co	E. L. McKee	Sylva	15,000.00	10,300.00	10,300.00	
Tabor Lumber and Crate Co	L. O. Brown	Tabor				

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Taft and Boyd Furniture Co	A. H. Taft	Greenville	$ 6,000.00	$ 6,000.00	$	$ 6,000.00
Talcum Puff Co	P. E. Page	Asheville	44,700.00	10,000.00	4,000.00	6,000.00
Tarault Land and Lumber Co	Jos. Tarauld	Creswell	75,000.00			
Taraxacum Co	F. Kerr Mebane	Mebane	300.00			
Tarboro Chamber of Commerce	Jno. A. Weddell	Tarboro	400.00			
Tarboro Independent Fire Insurance Agency	J. W. Foster	Tarboro	500.00	500.00		500.00
Tarboro Knitting Mills, Inc	W. Stamps Howard	Tarboro	20,000.00	10,000.00	7,000.00	3,000.00
Tarboro Supply Co	Paul Jones	Tarboro	7,100.00	3,550.00	3,221.00	329.00
Tarboro Trust Co	B. R. Howell	Tarboro				
Tar Heel (The) Mica Co	D. T. Vann	Plumtree	3,000.00	3,000.00	2,000.00	1,000.00
Tar River Lumber Co	S. T. Anderson	Rocky Mount	300,000.00	150,000.00	83,198.00	66,802.00
Tar River Manufacturing Co	R. G. Allen	Louisburg	7,900.00	5,000.00	1,250.00	3,750.00
Tar River Mills	F. G. Davis	Tarboro	4,500.00	6,000.00	4,000.00	2,000.00
Tar River Oil Co	E. V. Zoeller	Tarboro	10,860.00	16,290.00	26,800.00	
Tar Valley Supply Co	W. R. Kimball	Hargrove	50,000.00	18,000.00	18,000.00	
Tate Brown (The) Co	H. B. Patterson	Charlotte	8,000.00	8,000.00		8,000.00
Tate Furniture Co	A. E. Tate	High Point	48,000.00	35,000.00	15,250.00	19,750.00
Tate Machinery and Supply Co	J. L. Tate	Littleton	3,000.00	1,500.00	1,500.00	
Taylor-Cannady Buggy Co	T. W. Winston	Oxford	60,000.00	50,180.00	50,180.00	
Taylor, J. B. & Co	J. L. Taylor	Belhaven	5,000.00	6,643.00	5,342.00	1,301.00

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Taylor, J. P., Co	J. P. Taylor	Henderson	200,000.00	187,500.00	186,500.00	1,000.00
Taylor Grocery Co	Jno. M. Taylor	Winston-Salem	10,000.00	7,685.00	7,685.00	
Taylor-Harvey Real Estate Co	J. F. Taylor	Kinston	3,000.00	2,700.00	2,500.00	200.00
Taylor Mattress Co	J. G. Heilig	Salisbury	6,300.00	3,000.00	3,000.00	
Taylor and Phipps Co	J. N. Cheek	Durham	12,100.00	12,100.00	12,100.00	
Taylorsville Milling Co	Chas. P. Matheson	Taylorsville	3,500.00	2,500.00	500.00	2,000.00
Teague, M. A., Co	M. A. Teague	Lowell	2,000.00	600.00	600.00	
Telfair (The) Sanitarium Inc	W. C. Ashworth	Greensboro	11,000.00	4,500.00	4,500.00	
Terry (Doctor) Medical Co		N. Wilkesboro	2,425.00	1,925.00	1,925.00	
Textile (The) Mill Supply Co	P. L. McMahon	Charlotte	20,000.00	25,000.00	20,000.00	5,000.00
Textile Publishing Co	W. C. Dowd	Charlotte	9,200.00	1,450.00	500.00	950.00
Thea-Soda Co	E. A. Humphrey	Winston-Salem	18,330.00	3,666.00	2,600.00	1,066.00
Thacker Dairy and Stock Co	C. R. McIver	Spray	7,500.00	4,525.00	4,525.00	
Thermal Belt Development and Improvement Co	W. S. Freeman	Chimney Rock	500.00	1,850.00	1,850.00	
Thermal Belt Sanitarium, Inc	W. R. Engle	Tryon	20,000.00	8,000.00	6,000.00	2,000.00
Thomas Candy Co	John Thomas	Rocky Mount	1,000.00	600.00	600.00	
Thomas, E. R., Drug Co	E. R. Thomas	Duke	2,100.00	2,100.00	2,100.00	
Thomas-White Co	C. C. Thomas	Durham	24,000.00	24,000.00	24,000.00	
Thomasville Chair Co	C. L. Harris	Thomasville	25,000.00	15,000.00	15,000.00	
Thomasville Drug Co		Thomasville	3,000.00	3,000.00	3,000.00	
Thomasville Furniture Co	F. S. Lambeth	Thomasville	14,000.00	8,000.00	8,000.00	
Thomasville Picker Stick Co	A. H. Ragan	Thomasville	3,333.00	1,100.00	500.00	600.00
Thomasville (The) Shooting Club	G. W. Davis	Thomasville	5,000.00	5,000.00	5,000.00	
Thomasville Spoke Works Co	J. A. Green	Thomasville	22,000.00	22,000.00	12,760.00	9,240.00
Thomasville Veneer and Panel Co	R. L. Lambeth	Thomasville	3,000.00	3,000.00	3,000.00	

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Thompson Branton (The) Co	W. H. Thompson	Shelby	$ 4,500.00	$ 4,500.00	$ 4,500.00	$
Thompson, Fred Co	Fred Thompson	Lexington	10,000.00	10,000.00	10,000.00	
Thompson, (The) J. L. Co	J. L. Thompson	Dunn	8,000.00	7,000.00	7,000.00	
Thompson Drug Co	A. J. Thompson	Graham	2,000.00	2,000.00		2,000.00
Thompson Hospital, Inc	N. A. Thompson	Lumberton	10,000.00	6,500.00	5,875.00	625.00
Thompson and Pegram	W. C. Thompson	Stanley	9,000.00	3,800.00	2,300.00	1,500.00
Thomson Mercantile Co	J. F. Thomson	Gastonia	25,000.00	12,500.00	10,000.00	2,500.00
Thorpe, W. B. and Co	W. B. Thorpe	Wilmington	8,800.00	8,800.00	7,500.00	1,300.00
Tidewater Construction Co	C. Van Lewen	Wilmington	500.00	500.00		500.00
Times (The) Co	D. L. Yount	Lincolnton	1,500.00	750.00	750.00	
Times-Mercury Publishing Co	J. Y. Killian	Hickory	1,325.00	2,500.00	1,000.00	1,500.00
Times Printing Co	W. C. Rector	Hendersonville	2,442.00	1,200.00	1,200.00	
Tobacco Re-drying and Storage Co	S. W. Smith	Wilson	10,000.00	14,000.00		14,000.00
Tomlinson Chair Manufacturing Co	C. F. Tomlinson	High Point	100,000.00	50,000.00	10,000.00	40,000.00
Tompkins, The D. A., Co	Geo. L. Krueger	Charlotte	52,700.00	5,000.00		5,000.00
Toomey, T. C., Plumbing and Heating Co	T. C. Toomey	Charlotte	2,500.00	2,000.00	2,000.00	
Torrence Morris Co	W. B. Morris	Gastonia	8,000.00	6,000.00	6,000.00	
Torrence (The) Paint Co	J. F. Wilson	Charlotte	10,500.00	6,250.00	6,250.00	
Town Creek (The) Railroad and Lumber Co	Jno. F. McNair	Town Creek	150,000.00	120,000.00	50,300.00	69,700.00
Toxaway (The) Co	H. B. Brunot	Brevard	302,444.00	200,000.00	186,239.00	13,761.00

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Toxaway Tanning Co	M. Osmansky	Rosman	100,000.00	50,000.00	31,575.00	18,425.00
Traders Land Co	P. M. Brown	Charlotte	20,500.00	21,400.00	21,400.00	
Transou Hat Co	W. M. Transou	Greensboro	10,950.00	8,000.00	4,000.00	4,000.00
Transylvania Co	E. E. Bowen	Rosemary	2,000.00	2,000.00	2,000.00	
Trenton (The) Buggy and Manufacturing Co	R. L. May	Trenton	2,600.00	2,537.00	2,537.00	
Trenton Land and Lumber Co	Thos. D. Warren	Trenton	10,000.00	10,000.00	10,000.00	
Trinity Land Co	J. E. Stagg	West Durham	90,000.00	90,000.00	54,408.00	35,592.00
Troy Mercantile Co	G. S. Beaman	Troy	2,700.00	2,800.00	2,800.00	
Troy Supply Co		Troy	7,000.00	7,000.00	7,000.00	
Tryon Drug Co	Jas. A. Henderson	Charlotte	13,500.00	6,500.00	6,500.00	
Tryon Hosiery Co	F. S. Wilcox	Lynn	75,000.00	50,000.00	34,200.00	15,800.00
Tryon (The) Paper Box Co	F. P. Bacon	Tryon	8,000.00	3,000.00	3,000.00	
Tryon Realty Co	O. C. Pope	Tryon				
Tryon Supply Co	Geo. R. Gash	Tryon	6,500.00	2,400.00	2,400.00	
Tuckaseigee Development Co	Jno. O. Bowman	Waynesville	5,000.00	5,000.00	6,700.00	
Tuckaseigee Lumber Co		Waynesville	60,000.00	46,000.00	29,500.00	16,500.00
Tuckaseigee Mining Co	J. J. Harker	Dillsboro	3,500.00	3,500.00	3,500.00	
Tucker and Erwin	R. A. Erwin	Greensboro	3,000.00	3,000.00	2,095.00	905.00
Tucker and Laxton, Inc	Frank S. Tucker	Charlotte	5,700.00	6,100.00	750.00	5,350.00
Turlington and Moore, Inc	R. A. Turlington	Wilson	10,000.00	6,000.00	6,000.00	
Turnage, E. & Sons Co	J. R. Turnage	Ayden	12,000.00	12,000.00	7,460.00	4,540.00
Turner Mills Co	W. D. Turner	East Monbo	92,100.00	25,000.00	25,000.00	
Turner-White (The) Coffin Co	W. B. Carlton	Wilkesboro	36,800.00	29,600.00	29,600.00	
Tuttle, Richard F. Co	Richard F. Tuttle	Edenton	265.00	265.00		265.00
Twin City (The) Investment Co	Wm. A. Blair	Winston-Salem		1,200.00	1,200.00	

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Twin City (The) Realty Co	Jno. A. Blume	Winston-Salem	$ 4,200.00	$ 2,000.00	$ 2,000.00	$
Twin Edwards Copper Mine Co	Wm. Walker James	Greensboro	500.00	500.00	500.00	
Twitty, Dr. T. B., Drug Co	D. Wolfe	Rutherfordton	2,800.00	2,800.00		2,800.00
Tyree, B. L. Co	B. L. Tyree	Durham	3,000.00	3,000.00	3,000.00	
Tyrrell Manufacturing Co	B. S. Davis	Columbia	21,000.00	21,000.00	9,550.00	11,450.00
Tyson and Jones (The) Buggy Co	T. B. Tyson	Carthage	93,500.00	100,000.00	61,335.00	38,665.00
Tyson-Malone Hardware Co	R. F. Tyson	Mebane	4,000.00	2,500.00	2,500.00	
Unagusta Manufacturing Co	C. H. Hobbs	Asheville	25,000.00	25,000.00	25,000.00	
Unaka Co	J. Fred Johnson Johnston City, Tenn.	Altapass	2,000.00	1,000.00		1,000.00
Underwood Warehouse Co	Jno. Underwood	Fayetteville				
Underwriters Fire Insurance Co. of Rocky Mount	W. S. Wilkinson	Rocky Mount	51,500.00	46,350.00		46,350.00
Underwriters of Greensboro	A. W. McAllister	Greensboro	100,000.00	75,000.00	5,500.00	69,500.00
Union (The) Brick and Tile Co	A. M. Faison	Burgaw	13,200.00	13,200.00	4,000.00	9,200.00
Union Cooperative Association, Inc	J. Z. Green	Marshville	735.00	935.00	200.00	735.00
Union (The) Cooperative and Investment Co	V. E. Howard	Tarboro	1,304.00	1,300.00	630.00	670.00
Union (The) Club	J. O. Carr	Wilmington	1,425.00	2,000.00	2,000.00	
Union Furniture Co	C. C. Walker	High Point	16,500.00	24,750.00	16,150.00	8,600.00
Union (The) Drug Co	C. A. Long	Monroe	2,500.00	2,500.00	2,500.00	
Union Ginning Co	H. F. Purvis	Fairmont	300.00	300.00		300.00

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Union Grocery Co		Washington	3,200.00	3,200.00	3,000.00	200.00
Union Guano Co	W. H. Maslin	Winston-Salem	50,000.00	32,380.00	32,380.00	
Union Hardware Co	M. K. Lee	Marshville	6,000.00	5,000.00	4,000.00	1,000.00
Union Point Lumber Co	W. B. Ellis	New Bern	17,000.00	17,000.00	15,250.00	1,750.00
Union Republican Publishing Co	Geo H. Rights	Winston-Salem	16,550.00	5,000.00	4,500.00	500.00
Union Stock Yard and Abbattoir Co	John G. Weber	Charlotte	5,800.00	3,480.00	1,875.00	1,605.00
Union Supply Co	I. P. Coggins	Bear Creek	1,540.00	1,600.00	1,600.00	100.00
Union Supply and Cotton Co	W. R. Walker	Spray	40,000.00	40,000.00	38,000.00	2,000.00
Union Trust and Guaranty Co	H. M. Victor	Charlotte	3,000.00	4,655.00	4,655.00	
Unit Brick and Tile Co	J. C. Levi	Charlotte	6,000.00	1,000.00	1,000.00	
United Lumber Co		Maxton	16,500.00	10,000.00	10,000.00	
United States Furniture Manufacturing Co	Chas. H. Holtt	Biltmore	25,000.00	17,500.00	17,150.00	350.00
United States Veneer Co	E. E. Green	Winston-Salem	172,000.00	20,000.00	9,500.00	10,500.00
Universal Oil and Fertilizer Co	Wm. E. Worth	Wilmington	25,000.00			
Universal Vending Machine Co., Inc	Jno. C. Morrison	Reidsville	1,120.00	800.00		800.00
University Drug Co	W. S. Roberson	Chapel Hill	5,000.00	5,000.00	5,000.00	
Utility Manufacturing Co	M. L. Lee	Goldsboro	45,000.00	30,000.00	17,500.00	12,500.00
Uzzle-Davis Co	L. F. Uzzle	Wilson's Mill	5,000.00	5,000.00		5,000.00
Van Lindley, J., Nursery Co	O. J. Howard	Pomona	60,000.00	70,000.00	31,540.00	38,460.00
Van Lindley, J., Orchard Co	J. Van Lindley	Pomona	24,225.00	6,865.00	6,865.00	
Vanceboro Real Estate and Development Co	J. B. Harvey	Vanceboro				
Vance Place Improvement Co	J. R. Alexander	Charlotte	16,500.00	16,500.00	15,000.00	1,500.00
Vanstory Clothing Co	W. G. Balsley	Greensboro	18,000.00	18,000.00	18,000.00	
Varina Mercantile Co	J. D. Ballentine	Fuquay Springs	5,000.00	6,000.00	1,000.00	5,000.00
Vass Mercantile Co	W. B. Graham	Vass	4,000.00	4,000.00		4,000.00

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Vaughn and Co	W. A. Conrad	Winston-Salem	$71,500.00	$117,210.00	$117,210.00	$
Vaughn-Crutchfield Co	D. C. Crutchfield	Winston-Salem	30,000.00	20,000.00	20,000.00	
Vaughn Hemphill and Co	J. R. Hix	N. Wilkesboro	25,000.00	16,666.00	15,205.00	1,461.00
Vaughn (The) Hosiery Mills Co	C. B. Vaughn	Vaughn	25,000.00	10,000.00		10,000.00
Verner Oil Co	W. B. Gettys	Lattimore	17,000.00	15,000.00	15,000.00	
Vickery, A. W. & Co	A. W. Vickery	Durham	7,500.00	5,000.00	5,000.00	
Victor Mining Co	H. F. Corsant	Ruffin	51,562.00	10,000.00		10,000.00
Vineland (The) Dry Goods Co	W. E. Powell	Vineland	3,500.00	3,500.00	3,500.00	
Vinson, G. L., Co	G. L. Vinson	Raleigh	2,500.00	2,845.00	2,845.00	
Virginia-Carolina Peanut Co	W. T. Meadows	Williamston	10,000.00	15,065.00	15,065.00	
Visitor (The) Press Co	John C. Drewry	Raleigh	12,600.00	4,000.00	4,000.00	
Vortex Lumber Co	W. R. Wood	Gibsonville	6,000.00	5,000.00	3,000.00	2,000.00
Wachovia Mills	H. P. Taylor	Winston-Salem	25,000.00	15,000.00	12,170.00	2,830.00
Wadesboro Clothing and Shoe Co	L. J. Huntley	Wadesboro	13,000.00	9,000.00	9,000.00	
Wadesboro Dry Goods Co	J. W. Griggs	Wadesboro	8,750.00	8,750.00	8,750.00	
Wadesboro Furniture Co	I. H. Horton	Wadesboro	8,000.00	6,540.00	6,540.00	
Wadesboro (The) Live Stock Co	T. L. Huntley	Wadesboro	10,500.00	4,800.00	4,800.00	
Wadesboro Manufacturing Co	Russell Murray	Wadesboro	6,000.00	9,192.00	9,192.00	
Wadesboro Marble and Granite Finishing Co	C. S. Brasington	Wadesboro	4,750.00	2,375.00	1,500.00	875.00
Wadesboro Pepis-Cola Bottling Co	J. T. Williams	Wadesboro	1,200.00	1,200.00	1,200.00	

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Wadsworth's, J. W., Sons Co.	Geo. P. Wadsworth	Charlotte	20,000.00	21,500.00	21,500.00	
Wagstaff Lyon Co	W. B. Lasley	Creedmoor	2,000.00	2,000.00	2,000.00	
Wah Ree Hosiery Co	Jno. N. Weddell	Tarboro		5,000.00	5,000.00	
Wake Construction Co	E. B. Bain	Raleigh	700.00	1,000.00	1,000.00	
Wakefield Mercantile and Manufacturing Co	M. C. Chambless	Wakefield	6,800.00	11,500.00	11,500.00	
Wake Forest Foundry Co	S. P. Holding	Wake Forest	12,000.00	12,000.00	8,135.00	3,865.00
Wake Forest (The) Loan and Real Estate Co	T. E. Holding	Wake Forest	9,700.00	11,584.00	3,750.00	7,834.00
Wake Forest Supply Co	R. A. Freeman	Wake Forest	7,500.00	7,500.00	7,500.00	
Wake Realty Co	J. W. Hindsdale, Jr.	Raleigh	2,000.00	1,500.00		1,500.00
Wake Quarry Co	R. T. Hunter	Raleigh	3,000.00	500.00	500.00	
Walker-Staley Co	R. W. Walker	High Point	6,600.00	6,600.00	6,000.00	600.00
Walkertown Chair Co	E. M. Leight	Walkertown	10,300.00	9,800.00	9,800.00	
Walkertown Milling Co	T. A. Crews	Walkertown	10,100.00	10,100.00	10,100.00	
Wallace Grocery Co	Geo. R. Ward	Wallace	16,000.00	18,000.00	17,800.00	200.00
Wall, The O. C. Co	J. H. L. Rice	Cooleemee	9,000.00	9,000.00	5,500.00	3,500.00
Wall Huske Co	T. W. Huske	Winston-Salem	33,100.00	17,925.00	17,000.00	925.00
Walnut Cove (The) Mercantile Co	J. R. Voss	Walnut Cove	16,000.00	16,000.00	6,000.00	10,000.00
Walter, M. C., Co	R. R. Biggers	Concord	2,000.00	2,750.00	2,750.00	
Walton Brick Co	C. B. Walton	Aulander	14,100.00	14,100.00	3,972.00	10,128.00
Walton-McLain Furniture Co	J. P. McLain	Asheville	2,400.00	2,400.00		2,400.00
Ward, J. F. Co	R. L. McCrary	Lexington	15,000.00	12,000.00	12,000.00	
Warlick Lumber Co	C. F. Cline	Gilkey	5,000.00	26,500.00	26,500.00	
Warren Farmers Warehouse Co	J. J. Tarwater	Warrenton	5,600.00	6,720.00	123.00	6,597.00
Warren Supply Co	C. E. Jackson	Warrenton	10,000.00	11,870.00	11,870.00	
Warrenton Grocery Co	E. S. Allen	Warrenton	8,800.00	10,155.00	10,155.00	

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Warrenton Real Estate Co	E. S. Allen	Warrenton	$ 5,000.00	$ 9,888.00	$ 9,888.00	$
Warsaw Hardware Co		Warsaw	3,000.00	3,237.00	3,237.00	
Warsaw Lumber Co	J. B. Winders	Warsaw	20,000.00	10,000.00	5,000.00	5,000.00
Warsaw Tobacco Warehouse Co	W. L. Hill	Warsaw	1,960.00	1,000.00	1,000.00	
Washington Amusement Co	Geo. T. Leach	Washington	3,300.00	500.00	500.00	
Washington Gin Co		Washington	1,000.00	500.00	500.00	
Washington Horse Exchange Co	B. L. Sussman	Washington	18,000.00	3,400.00	3,400.00	
Washington Investment Co	W. E. Jones	Washington	7,400.00	4,225.00	4,225.00	
Watauga Lumber Co	D. H. Warlick	Granite Falls	42,750.00	42,750.00	10,116.00	32,634.00
Watauga (The) Supply Co	R. L. Lowe	Valle Crucis	5,000.00	3,500.00	1,200.00	2,300.00
Watkins Hardware Co	W. T. Watkins	Henderson	25,000.00	25,000.00	25,000.00	
Watkins Leonard Co	E. C. Watkins	Ramseur	11,000.00	11,000.00	11,000.00	
Waxhaw Institute		Waxhaw	1,250.00	1,250.00		1,250.00
Wayne Agricultural Works	J. M. Powell	Goldsboro	24,000.00	24,000.00	24,000.00	
Waynesville Board of Trade	W. T. Lee	Waynesville				
Waynesville Book Co	W. C. Lindsey	Waynesville	2,500.00	2,500.00	1,200.00	1,300.00
Waynesville Club, Inc	W. T. Blaylock	Waynesville		300.00	300.00	
Waynesville Furniture Co	W. E. Landis	Waynesville	20,000.00	15,000.00	15,000.00	
Waynesville (The) Ice and Cold Storage Co	L. M. Killian	Waynesville	3,200.00	4,200.00	2,600.00	1,600.00
Waynesville Printing Co	W. C. Allen	Waynesville	6,120.00	6,120.00	4,000.00	2,120.00

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Waynesville Transportation Co	James W. Reed	Waynesville	15,900.00	15,900.00	2,500.00	13,400.00
Waynesville Wood Manufacturing Co	Geo. Hudson	Waynesville	22,800.00	22,800.00	17,975.00	4,825.00
Weathers Furniture Co	F. H. Weathers	Raleigh	5,100.00	5,445.00	5,445.00	
Webb, M. Co	E. G. Webb	Asheville	4,000.00	4,000.00		4,000.00
Weddington Hardware Co	L. Seawell	Charlotte	56,100.00	44,880.00	40,000.00	4,880.00
Weeksville Ginning Co	W. C. Morse	Weeksville	2,300.00	2,300.00	1,050.00	1,250.00
Welch Broom Co	Z. I. Walser	Lexington	600.00	500.00	500.00	
Welch Furniture Co	J. W. Harris	High Point	30,000.00	30,000.00	18,120.00	11,880.00
Weldon Brick and Land Improvement Co	J. T. Gooch	Halifax	13,200.00	13,350.00	13,350.00	
Weldon Furniture Co	E. G. Gorlick	Weldon	7,500.00	12,800.00	12,800.00	
Weldon (The) Lumber Co	J. L. Shepard	Weldon	60,000.00	105,851.00	105,851.00	
Weller, (The) J. L. Co	J. L. Weller	Halifax	20,000.00	5,710.00	5,710.00	
Wells-Brietz Co	W. C. Wells	Winston-Salem	6,000.00	4,225.00	4,225.00	
Wells Grocery Co	S. C. Wells	Wilson	5,000.00	5,000.00		5,000.00
Wells Whitehead Tobacco Co	J. M. Hall	Wilson	75,000.00	22,683.00	17,500.00	5,183.00
Wendell Hardware and Furniture Co	J. E. B. Davis	Wendell	3,450.00	3,750.00	3,500.00	200.00
Wendell Land Co	John C. Drewry	Raleigh	25,000.00	2,000.00	2,000.00	
Wendell Tobacco Warehouse Co	M. A. Griffin	Wendell	6,575.00	3,000.00	3,000.00	
West End (The) Hotel and Land Co	J. S. Dunn	Winston-Salem	195,000.00			
West End Land and Improvement Co	M. R. Griffin	Elizabeth City	22,500.00	22,500.00	22,500.00	
West End Land and Investment Co	C. A. Springs	West End	4,000.00	4,000.00	900.00	3,100.00
West Hill (The) Co	J. M. Hill	Mt. Airy	10,000.00	7,000.00	7,000.00	
Western Carolina Printing Co	J. H. White	Marshall	1,425.00	1,425.00	1,000.00	425.00
Western Furniture Co	J. L. Morgan	Marion	12,000.00	12,000.00	12,000.00	
Weston Supply Co	J. L. Bailey	Rocky Mount	4,150.00	4,000.00	4,000.00	

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
West Tarboro Land and Improvement Co	Geo. Howard	Tarboro	$ 5,000.00	$ 5,000.00	$ 5,000.00	$
Whitaker Ginning Co	Julius C. Moore	Whitaker	3,000.00	2,250.00	2,250.00	
Whitaker-Harvey (The) Co	T. S. Rucker	Winston-Salem	55,000.00	42,465.00	42,465.00	
Whitehead Hosiery Mill, Inc	R. H. Whitehead	Burlington	15,565.00	9,000.00	5,000.00	4,000.00
White (The) Buggy and Fertilizer Co	M. C. White	Charlotte	15,000.00	4,500.00		4,500.00
White (The) Canning Co	J. F. White	Oxford	3,300.00	1,650.00	1,300.00	350.00
White, J. F. Co	J. F. White	Oxford	16,000.00	12,000.00	12,000.00	
White (The) Furniture Co	J. S. White	Mebane	99,700.00	75,000.00	50,000.00	25,000.00
White and Gough, Inc	Frank Gough	Lumberton	30,100.00	30,100.00	30,000.00	100.00
White Jetton Co	J. A. White	Davidson	5,000.00	5,000.00		5,000.00
White Morrison Flowe Co	W. W. Flowe	Concord	21,500.00	17,825.00	17,825.00	
White (The) Star Co	R. B. Cranford	Winston-Salem	4,500.00	4,500.00	4,500.00	
White Track Sanding Co	E. L. Sides	Greensboro	400.00	400.00	400.00	
Whiteville Ice Co	C. S. Hicks	Whiteville	250.00			
Whiteville Lumber Co	W. T. Aycock	Whiteville	160,000.00	116,104.00	116,104.00	
White and White Co	W. E. White	Hertford	2,500.00	5,000.00	5,000.00	
Whitted, Thomas B., Co	Thos. B. Whitted	Charlotte	1,200.00	100.00	100.00	
Whittemore and Mobley Hardware Co	W. M. Whittemore	Reidsville	9,000.00	9,000.00		9,000.00
Wilbanks Mercantile Co	W. B. Forber	Wilbanks	3,500.00	2,300.00	2,300.00	
Wilkesboro Manufacturing Co	A. A. Finley	N. Wilkesboro	6,200.00	8,734.00	8,734.00	

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Wilkes County Fair Association	H. W. Horton	N. Wilkesboro	1,400.00	2,700.00	2,700.00	----------
Wilkes Industrial Co	W. F. Trogdon	N. Wilkesboro	20,200.00	1,212.00	1,212.00	----------
Wilkinson Bullock Co	W. S. Wilkinson	Rocky Mount	10,000.00	7,500.00	4,400.00	3,100.00
Wilkinson, H. E. Co	H. E. Wilkinson	Mebane	3,300.00	3,300.00	1,600.00	1,700.00
Wilkinson Lumber Co	F. R. Gray	Cary	9,200.00	9,200.00	7,714.00	1,486.00
Wilkinson Widenhouse Co	W. A. Wilkinson	Concord	6,000.00	5,000.00	5,000.00	----------
Willman, A. R. Co	J. H. Meyer	Charlotte	5,000.00	2,900.00	1,950.00	950.00
Williams Brothers Co	N. H. Williams	Rockingham	5,100.00	2,000.00	----------	2,000.00
Williams-Brownell Planing Mills Co	E. L. Gaston	Asheville	23,500.00	23,500.00	7,500.00	16,000.00
Williams, J. E. Co	J. E. Williams	Winston-Salem	3,000.00	3,000.00	3,000.00	----------
Williams Long Co	M. C. Long	Monroe	6,000.00	3,000.00	3,000.00	----------
Williams Porter Hat Co	N. V. Porter	Charlotte	15,000.00	10,000.00	5,000.00	5,000.00
Williams and Shelton Co	N. V. Porter	Charlotte	100,000.00	50,000.00	40,000.00	10,000.00
Williamson, F. L. Co	F. L. Williamson	Burlington	25,100.00	25,100.00	25,100.00	----------
Williamson, P. H. Co	P. H. Williamson	Reidsville	3,000.00	20,000.00	20,000.00	----------
Williamson and Brown Land and Lumber Co	J. C. Williamson	Cerro Gordo	100,000.00	125,000.00	98,918.00	26,082.00
Willard Bag and Manufacturing Co	M. S. Willard	Wilmington	33,800.00	9.100.00	9,100.00	----------
Wills Book and Stationery Co	R. T. Wills	Greensboro	10,000.00	5,500.00	5,500.00	----------
Williamston (The) Land and Improvement Co	W. C. Manning	Williamston	5,000.00	5,000.00	9,265.00	----------
Williamston Milling and Ginning Co	W. J. Whitaker	Williamston	5,100.00	2,500.00	2,000.00	500.00
Williams Milling Co	J. A. Williams	Angier	2,900.00	2,965.00	2,965.00	----------
Willis, S. P. Co	S. P. Willis	Washington	3,000.00	2,000.00	1,250.00	750.00
Wilmington Compress and Warehouse Co	Walter Smallbones	Wilmington	105,000.00	66,500.00	66,500.00	----------
Wilmington Cooperage Co	J. K. Wylie	Wilmington	10,000.00	9,250.00	9,250.00	----------
Wilmington (The) Furniture Co	H. Cole	Wilmington	14,000.00	11,350.00	11,350.00	----------

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Wilmington Granite Brick Co	F. H. Smith	Wilmington	$25,000.00	$14,500.00	$14,500.00	$
Wilmington Grocery Co	A. M. Hall	Wilmington	6,400.00	8,748.00	6,675.00	2,073.00
Wilmington Iron Works	E. P. Bailey	Wilmington	25,000.00	4,200.00	4,200.00	
Wilmington Produce Co	J. W. Brooks	Wilmington	2,000.00	2,000.00	2,000.00	
Wilmington Stamp Works	T. F. Bagley	Wilmington	7,500.00	7,500.00	4,500.00	3,000.00
Wilmington Star Co	W. E. Springer	Wilmington	28,000.00	18,000.00	9,900.00	8,100.00
Wilmington Suburban Co	M. S. Willard	Wilmington	21,000.00	3,225.00	3,225.00	
Wilmington Tobacco Warehouse Co	J. D. Bellamy, Jr	Wilmington	9,493.00	1,000.00	500.00	500.00
Wilson Athletic Association	E. G. Rawlings	Wilson	730.00			
Wilson and Co	A. A. Chandler	Greensboro	5,500.00	5,500.00	5,500.00	
Wilson Furniture Co	J. J. Amerson	Wilson	3,000.00	3,550.00	3,550.00	
Wilson Grocery Co	Geo. L. Morgan	Wilson	50,000.00	41,575.00	41,575.00	
Wilson Hardware Co	J. B. Barnes	Wilson	10,000.00	10,000.00	8,800.00	1,200.00
Wilson Hotel Co	R. E. Crawford	Wilson	30,000.00	20,750.00	20,750.00	
Wilson Insurance and Realty Co	W. S. Harris	Wilson	10,000.00	8,000.00	4,317.00	3,683.00
Wilson Livery Co	S. H. Marshall	Spray	3,000.00	3,200.00	3,200.00	
Wilson Live Stock Co	J. L. Wiggins	Wilson	29,000.00	20,000.00	15,140.00	4,860.00
Wilson Mercantile Co	C. E. Wilson	Hendersonville	2,500.00	6,090.00	6,090.00	
Wilson (The) Lumber and Milling Co	J. D. Stocker	Lenoir	150,000.00	100,213.00	100,213.00	

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Wilson (The) Real Estate Loan and Trust Co	Ernest Deans	Wilson	10,000.00	11,000.00	1,300.00	9,700.00
Wilson (The) Sanatorium Co	R. T. Dickinson	Wilson	24,000.00	18,000.00	14,755.00	3,245.00
Wilson Storage Co	R. P. Watson	Wilson	11,000.00	11,000.00	7,500.00	3,500.00
Wilson Storage Warehouse Co	P. L. Woodward	Wilson	3,500.00	3,500.00	3,500.00	
Wilson Undertaking Co	J. C. Wilson	Greensboro	4,250.00	3,500.00	3,500.00	
Wilts Veneer Co	W. B. Simmons	Plymouth	60,000.00	60,000.00	32,000.00	28,000.00
Windsor Millinery Co	W. P. King	Windsor	600.00	600.00	600.00	
Windsor Pharmacy Co	H. M. Bell	Windsor	2,300.00	2,400.00	2,400.00	
Winona Mining Co	S. E. Welsh	Indial Trail	20,000.00	7,800.00	7,800.00	
Winston Agency Co	F. A. Stagg	Winston-Salem	3,200.00	3,000.00	3,000.00	
Winston-Blank Drug Co	C. C. Winston	Youngsville	4,000.00	3,750.00	3,750.00	
Winston Brick and Tile Co	W. T. Carter	Winston-Salem	10,900.00	6,325.00	6,325.00	
Winston Development Co	H. W. Foltz	Winston-Salem	100,000.00	18,000.00	16,040.00	1,960.00
Winston Distributing Co	J. F. Smithdeal	Winston-Salem	10,000.00	650.00	650.00	
Winston Drug Co	J. R. Hurdle	Winston-Salem	4,000.00	2,000.00	2,000.00	
Winston Handle Co	H. A. Tatum	Winston	8,600.00	1,000.00	1,000.00	
Winston Land and Improvement Co	W. F. Trogdon	N. Wilkesboro	6,200.00	2,050.00	2,050.00	
Winston (The) Mill Supply Co	N. M. Vaughn	Winston-Salem	11,500.00	6,975.00	6,975.00	
Winston Realty Co	W. E. Franklin	Winston	1,000.00	5,000.00	5,000.00	
Winston-Salem Athletic Association	J. H. Glenn	Winston-Salem	1,950.00			
Winston-Salem Masonic Temple Co	W. E. Franklin	Winston	35,000.00	20,000.00	20,000.00	
Winston-Salem Pepsi Cola Bottling Co		Winston-Salem	6,000.00	6,000.00	3,350.00	2,650.00
Winston Tag Machine Co	G. Maslin	Winston Salem	15,000.00			
Winston Vehicle Co	J. O. White	Winston-Salem	19,540.00	9,725.00	9,375.00	350.00
Winter Park Gardens Co		Wilmington	6,000.00	6,000.00	3,890.00	2,110.00
Winyah Sanatorium	Karl von Ruck	Asheville	25,000.00	43,650.00	43,650.00	

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MISCELLANEOUS CORPORATIONS—Continued.

Name of Corporation.	Officer.	Address.	Capital Stock.	Value Capital Stock.	Assessed Value Real and Personal Property.	Corporation Excess.
Wise Granite Co	Lee Paschall	Wise	$25,000.00	$25,000.00	$ 8,000.00	$ 17,000.00
Wise (The) Hotel Co	P. R. Perkinson	Wise	4,900.00	4,900.00	3,000.00	1,900.00
Withers and Brown Drug Co	E. J. Britt	Chadbourn	4,000.00	4,500.00		4,500.00
Wolf Rock Granite Co	G. W. Hinshaw	Winston	175,000.00	21,000.00	21,000.00	
Woodard, The C., Co	C. Woodard	Wilson	6,500.00	6,500.00		6,500.00
Wood Grocery (The) Co	S. P. Wood	Selma	10,000.00	11,596.00	11,596.00	
Woodland Manufacturing Co	J. M. Harward	Albemarle	8,000.00	8,000.00	7,500.00	500.00
Woodworking Co	S. W. Lovingood	Murphy	9,000.00	5,500.00	3,500.00	2,000.00
Worth (The) Co	E. A. Metts	Wilmington	11,000.00	5,500.00	1,658.00	3,841.00
Worth Lumber Co	C. C. McAllister	Fayetteville	8,000.00	5.500.00	5,500.00	
Wright Hardware and Implement Co	C. K. Wright	Leaksville	3,000.00	3,500.00	3,500.00	
Wright (The) Hinge and Lock Co	F. O. Lawson	Greensboro				
Wright Safety Air Brake Co	F. O. Lawson	Greensboro	111,200.00			
Wrightsville (The) Beach Hotel Co	G. R. French	Wrightsville Beach	10,000.00	19,000.00	19,000.00	
Wrightsville Beach and Suburban Development Co	T. H. Wright	Wilmington	10,000.00	7,000.00	7,000.00	
Wriston Land Co	Geo. H. Brockenbaug	Charlotte	9,000.00	9,000.00	5,000.00	4,000.00
Wynne-Redford Furniture Co	J. F. Redford	Raleigh	2,000.00	2,350.00	2,350.00	
Wynnewood Lumber Co	H. C. Riley	Folkstone	10,000.00	10,000.00	4,000.00	6,000.00
Wysong and Miles Co	O. C. Wysong	Greensboro	170,100.00	113,400.00	113,400.00	
Yadkin (The) Club Co	W. D. Pethel	Spencer	1,000.00	750.00	350.00	400.00

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Yadkin Lumber Co	Edmund Jones	Lenoir	400,000.00	225,848.00	225,848.00	
Yadkin (The) Lumber Co	J. S. Henderson, R	Salisbury	10,000.00			
Yadkin (The) Mines Consolidated Co	J. S. Henderson, R	Salisbury	10,000.00			
Yadkin Valley Fair Association	W. H. Woodson, R	Salisbury	8,000.00	3,500.00	3,500.00	
Yadkinville Harness Co	A. E. Holton	Yadkinville	1,700.00	1,700.00	1,700.00	
Yadkin and Virginia Copper and Land Co	J. S. Henderson, R	Salisbury	7,500.00	300.00	300.00	
Yarbrough and Bellinger Co	J. R. McColl	Charlotte	53,600.00	48,240.00	19,500.00	28,740.00
Yearby Drug Co	W. M. Yearby	Durham	45,000.00	28,000.00	28,000.00	
Yeopin Lumber Co	L. W. Norman	Hertford	3,000.00	6,700.00	3,500.00	3,200.00
Y. M. F. Drug Store Co	W. S. Lee	Asheville	800.00	750.00	750.00	
Yorke Bros. and Rogers	F. O. Rogers	Charlotte	15,000.00	11,000.00	11,000.00	
Yorke Furniture Co	N. F. Yorke	Concord	24,300.00	27,400.00	27,400.00	
Yorke and Wadsworth Co	J. F. Goodson	Concord	49,200.00	49,200.00	49,200.00	
Young (The) Grocery Co	Chas. Young	Lexington	2,500.00	1,500.00	1,200.00	300.00
Zebulon (The) Co	E. B. Barbee	Raleigh	40,000.00	4,000.00	2,500.00	1,500.00
Zebulon Cotton Oil Co	A. E. Reid	Zebulon	50,000.00	35,000.00	18,906.00	16,094.00
Zebulon Hardware Co	F. G. Fuller	Zebulon	2,000.00	2,000.00	2,000.00	
Zebulon Horse Co	A. V. Bobbitt	Zebulon	3,600.00	3,600.00	3,600.00	
Zebulon Hosiery Mills	T. J. Horton	Zebulon	18,000.00	18,000.00	11,050.00	6,950.00
Zebulon Supply Co	A. V. Bobbitt	Zebulon	5,500.00	5,000.00	5,000.00	
Zebulon Warehouse Co	A. G. Kemp	Zebulon	4,800.00	5,000.00	3,000.00	2,000.00
Total,			58,517,058	41,920,360	31,932,417	9,987 943.00

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COMPILATION FROM RAILROAD RETURNS FOR THE YEAR ENDING JUNE 30, 1909.

ATLANTIC COAST LINE RAILROAD COMPANY.

OFFICERS.

Title.	Name.	Location of Office.
Chairman of the Board	H. Walters	New York, N. Y.
President	T. M. Emerson	Wilmington, N. C.
First Vice-President	Alexander Hamilton	Petersburg, Va.
Second Vice-President	C. S. Gadsden	Charleston, S. C.
Third Vice-President	J. R. Kenly	Wilmington, N. C.
Secretary	H. L. Borden	New York, N. Y.
Treasurer	James F. Post	Wilmington, N. C.
Assistant to President	W. R. Sullivan	Wilmington, N. C.
General Counsel	Alexander Hamilton	Petersburg, Va.
Comptroller	H. C. Prince	Wilmington, N. C.
Auditor, Passenger Receipts	Geo. S. LeGrand	Wilmington, N. C.
Auditor, Freight Receipts	Ed. L. Prince	Wilmington, N. C.
Auditor, Disbursements	H. H. McKee	Wilmington, N. C.
General Manager	W. N. Royall	Wilmington, N. C.
Assistant to General Manager	P. R. Albright	Wilmington, N. C.
Chief Engineer	E. B. Pleasants	Wilmington, N. C.
General Superintendent, First Division	W. H. Newell	Rocky Mount, N. C.
Asst. Gen. Superintendent, First Division	J. F. Divine	Wilmington, N. C.
General Superintendent, Second Division	J. N. Brand	Savannah, Ga.
General Superintendent, Third Division	M. Riddle	Jacksonville, Fla.
General Superintendent, Motive Power	R. E. Smith	Wilmington, N. C.
Freight Traffic Manager	R. A. Brand	Wilmington, N. C.
Passenger Traffic Manager	W. J. Craig	Wilmington, N. C.
General Freight Agents	J. W. Perrin, J. Menzies	Savannah, Ga.
General Passenger Agent	T. C. White	Wilmington, N. C.

DIRECTORS.

Henry Walters, Baltimore, Md.; Michael Jenkins, Baltimore, Md.; Waldo Newcomer, Baltimore, Md.; Morton F. Plant, Groton, Mass.; Warren Delano, Jr., New York; Frederick W. Scott, Richmond, Va.; Edwin B. Borden, Goldsboro, N. C.; Donald McRae, Wilmington, N. C.; James J. Lucas, Society Hill, S. C.; Alexander Hamilton, Petersburg, Va.; Wm. W. Mackall, Savannah, Ga.

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PROPERTY OPERATED—State of North Carolina.

Name.	Terminals. From—	Terminals. To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Roads Named.
Main Line	Virginia State Line	Garysburg Jct	6.88	
	Weldon	S. C. State Line	172.60	
	Contentnea	Wilmington	108.70	
	Wilmington	Wilmington Railway Bridge (Hilton)	1.83	
	Wilmington Railway Bridge (Navassa)	S. C. State Line	63.22	
	Norfolk Jct	Virginia State Line	80.49	
	Yadkin Jct	Sanford	116.40	
	Wadesboro	S. C. State Line	13.90	
	Parkton	S. C. State Line	34.57	
	Maxton Jct	Maxton	.45	599.04
Branch Lines	Pender	Kinston	85.82	
	Tarboro Jct	Plymouth	53.89	
	Parmele Jct	Washington	25.39	
	Rocky Mount	Spring Hope	19.20	
	Goldsboro Jct	Smithfield	21.50	
	Warsaw	Clinton	13.43	
	Wilmington	New Bern	86.21	
	Castle St., Wilmington	Fernside	4.11	
	Elrod	S. C. State Line	46.38	
	Gibson	S. C. State Line	.37	356.30
Spurs	Various points	Factories, Mills, etc		60.56
Leased Lines—				
Tidewater Power Co	Wilmington Dummy Line.			1.25
Trackage Rights—				
Seaboard Air Line Ry	Garysburg Jct	Weldon	2.39	
Goldsboro	Union Station		.37	
Wilmington Ry. Bridge	Hilton	Navassa	2.46	5.22
Total				1,022.37

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PROPERTY OPERATED—Entire Line.

Name.	Terminals. From—	Terminals. To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Roads Named.
Main Line	Richmond	Port Tampa	897.30	
	Norfolk	Rocky Mount	114.87	
	Contentnea	Wilmington	108.70	
	Yadkin Junction (Wilmington)	Sanford	116.40	
	Wilmington	Wilmington Railway Bridge (Hilton)	1.83	
	Wilmington Railway Bridge (Navassa)	Pee Dee	92.89	
	Parkton	S. C. State Line	35.02	
	Florence	Wadesboro	64.52	
	Sumter	Bennettsville	62.95	
	Florence	Columbia	81.70	
	Sumter	Robbins	98.50	
	Jesup	Montgomery	353.21	
	Waycross	Folkston	34.00	
	Brunswick	Albany Junction	168.78	
	Dupont Junction	Archer	117.74	
	Morriston	Fort Myers	211.70	
	Palatka	Gainesville & Brooksville	145.00	
	Paola Junction	St. Petersburg	145.13	2,849.98
Branches	Clopton	James River	4.55	
	Colliers	Dunlop	6.51	
	Bruce	Pig Point	5.48	
	Spur	Pig Point Branch	1.05	
	Drivers	Beach Grove	1.55	
	Armistead	S. & R. Connection	1.13	
	Pender	Kinston	85.82	
	Tarboro Junction	Plymouth	53.89	
	Parmele Junction	Washington	25.39	
	Rocky Mount	Spring Hope	19.20	
	Goldsboro Junction	Smithfield	21.50	
	Warsaw	Clinton	13.43	
	Wilmington	New Bern	86.21	
	Castle Street (Wilmington)	Fernside	4.11	
	Elrod	Conway	71.38	
	Floyd	Hartsville	10.00	

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PROPERTY OPERATED—Entire Line—Continued.

Name.	Terminals. From—	Terminals. To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Roads Named.
Branches—*Continued*	Bennettsville	Gibson	10.82	
	Latta	Clio	19.78	
	Elliott	Lucknow	16.48	
	Creston	Pregnalls	40.81	
	Eutawville	Ferguson	6.16	
	Ashley River Railroad Branch		4.50	
	John's Island	Ashley River	8.70	
	Ravenel	Yonge's Island and Branches	21.02	
	Green Pond	Ehrhart	37.67	
	Albany	Monticello	82.47	
	Climax	Chattahoochee	30.83	
	Otiska	Amsterdam	10.30	
	Grimes	Abbeville	26.90	
	Waterford	Elba	37.22	
	Sprague	Luverne	32.92	
	Lake City Junction	Lake City	18.90	
	High Springs	Gainesville	23.60	
	Juliette	Ocala	20.36	
	Gulf Junction	Homosassa	21.88	
	Bartow	Bartow Junction	16.20	
	Rochelle	Gainesville	9.37	
	Micanopy Junction	Tacoma	8.36	
	Oaklawn	Citra	6.40	
	Leesburg Junction	Leesburg	1.33	
	Okahumpka	Yahala	6.56	
	Deland Junction	Deland	4.00	
	Sanford	Lake Eustis	28.62	
	Sanford	Lake Charm	17.60	
	Astor	Leesburg and Fort Mason to Lane Park	47.42	
	Kissimmee	Apopka	34.00	
	Kissimmee	Narcoossee	14.40	
	Thonotosassa Jct	Thonotosassa	13.33	
	Milldale	Perry	163.23	
	Winston	Tiger Bay	25.30	
				1,278.64
Spurs	Various points	Factories, Mills, etc		230.97

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PROPERTY OPERATED—Entire Line—Continued.

Name.	Terminals. From—	Terminals. To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Roads Named.
Leased Lines—				
South Carolina Pacific Railway	Bennettsville	North Carolina State Line	10.50	
Central Railroad of South Carolina	Lanes	Sumter	40.20	
Tidewater Power Co	Wilmington Dummy Line		1.25	
				51.95
Trackage Rights—				
Seaboard Air Line Railway	Garysburg Junction	Weldon	2.39	
	Archer	Morriston, Fla	19.62	
Goldsboro Union Station Co			.37	
Wilmington Railway Bridge	Hilton	Navassa	2.46	
Southern Railway Co	Columbia, S. C		1.51	
Columbia Union Station Co			.30	
Charleston and Western Carolina Railway	Robbins	Augusta	28.80	
Augusta and Summerville Railroad Company			.56	
Augusta Union Station Co			.26	
Charleston Union Station Company			.30	
Savannah Union Station Company	Telfair Junction	Union Station	3.71	
	Georgia Junction	Division Line		
Belt Line Railway of Montgomery, Ala	Belt Line		1.00	
Jacksonville Terminal Company	Jacksonville Terminal Line	Union Station	2.59	
Louisville and Nashville Railway Company	Montgomery, Ala		.61	
				64.48
Total mileage operated				4,476.02

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FUNDED DEBT.

Class of Bond or Obligation.	Term. Date of Issue.	Term. Date of Maturity.	Total Par Value Authorized.	Total Par Value Outstanding.	Total Par Value Held by Respondent Corporation.	Total Par Value Not Held by Respondent Corporation.	Interest. Rate.	Interest. When Payable.	Interest. Amount Accrued During Year.	Interest. Amount Paid During Year.
Mortgage Bonds:										
W. C. & A. R. R. Co., first mortgage	1880	1910	$ 1,600,000	$ 1,600,000	.....	$ 1,600,000	6	June and Dec.	$ 96,000.00	$ 96,000.00
Ash. Riv. R. R., first mortgage	1877	1915	40,000	33,500	.....	33,500	8	Jan. and July	2,680.00	2,680.00
R. & P. R. R. Co., first mortgage	1875	1915	50,000	24,500	.....	24,500	7	May and Nov.	1,715.00	1,715.00
R. & P. R. R. Co., first mortgage	1875	1915	350,000	316,000	.....	316,000	6	May and Nov.	18,960.00	18,960.00
S. S. O. & G. R. R. Co., first mortgage	1888	1918	3,000,000	492,000	.....	492,000	4	Jan. and July	19,680.00	19,680.00
S. & St. P. R. R. Co., first mortgage	1894	1924	1,000,000	275,000	.....	275,000	4	Jan. and July	11,000.00	11,000.00
Petg. R.R. Co., Class "A", first mortgage	1881	1926	1,000,000	868,000	.....	868,000	5	Jan. and July	43,400.00	43,400.00
Petg. R. R. Co., Class "B", second mortgage	1881	1926	1,000,000	800,000	.....	800,000	6	Apr. and Oct.	48,000.00	48,000.00
Ala. Mid. Ry. Co., first mortgage	1888	1928	2,800,000	2,800,000	.....	2,800,000	5	May and Nov.	140,000.00	140,000.00
Nor. East. R. R. Co Con. mortgage	1883	1933	694,000	657,000	.....	657,000	6	Jan. and July	39,420.00	39,420.00
S. F. & W. Ry. Co., first mortgage	1884	1934	6,500,000	4,056,000	.....	4,056,000	6	Apr. and Oct.	243,360.00	243,360.00
S. F. & W. Ry. Co., first mortgage	1884	1934	.....	2,444,000	.....	2,444,000	5	Apr. and Oct.	122,200.00	122,200.00
W. & W. R. R. Co., Gen. first mortgage	1885	1935	3,062,000	3,062,000	.....	3,062,000	5	Jan. and July	153,100.00	153,100.00
W. & W. R. R. Co., Gen. first mortgage	1885	1935	938,000	938,000	.....	938,000	4	Jan. and July	37,520.00	37,520.00
Chas. and Sav. Ry., first mortgage	1886	1936	1,500,000	1,500,000	.....	1,500,000	7	Jan. and July	105,000.00	105,000.00

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FUNDED DEBT—Continued.

Class of Bond or Obligation.	Term. Date of Issue.	Term. Date of Maturity.	Total Par Value Authorized.	Total Par Value Outstanding.	Total Par Value Held by Respondent Corporation.	Total Par Value Not Held by Respondent Corporation.	Interest. Rate.	Interest. When Payable.	Interest. Amount Accrued During Year.	Interest. Amount Paid During Year.
Mortgage Bonds—Continued.										
B. & W. R. R. Co., first mortgage	1888	1938	$ 3,000,000	$ 1,407,000	$	$ 1,407,000	4	Jan. and July	$ 56,280.00	$ 56,280.00
Nor. & Car. R. R. Co., first mortgage	1889	1939	1,500,000	1,320,000		1,320,000	5	Apr. and Oct.	66,000.00	66,000.00
R. & P. R. R. Co., Con. mortgage	1890	1940	1,000,000	300,000		300,000	4½	Apr. and Oct.	13,500.00	13,500.00
Fla. Sou. R. R. Co., first mortgage	1895	1945	4,241,000	2,418,000		2,418,000	4	Jan. and July	96,720.00	96,720.00
Nor. & Car. R. R. Co., second mortgage	1896	1946	500,000	400,000		400,000	5	Jan. and July	20,000.00	20,000.00
W. & N. B. R. R. Co., second mortgage	1897	1947	500,000	106,000		106,000	4	Feb. and Aug.	4,240.00	4,240.00
A. C. L. R. R. of S. C., Gen. first mortgage	1898	1948	8,000,000	5,547,000	500,000	5,047,000	4	Jan. and July	221,880.00	221,880.00
A. C. L. R. R., first Con. mortgage	1902	1952	80,000,000	50,468,450	2,655,450	47,813,000	4	Mar. and Sept.	1,997,746.67	1,955,800.00
A. C. L. R. R., J. & S. W. R. R., purchase-money, first mortgage	1904	1954	2,000,000	1,833,000	1,833,000		4	Jun. and Dec.	56,736.67	53,420.00
Total			124,275,000	83,665,450	4,988,450	78,677,000			3,615,138.34	3,569,875.00
Collateral Trust Bonds:										
A. C. L. R. R., L. & N. R. R. col	1902	1952	35,000,000	35,000,000		35,000,000	4	May and Nov.	1,400,000.00	1,400,000.00
Plain Bonds, Debentures and Notes:										
CERTIFICATES OF INDEBTEDNESS—										
A. C. L. R. R. Co., new	1902		25,000,000	21,566,600	2,640,800	18,925,800	4	Apr. and Oct.	862,664.00	862,664.00
W. & W. R. R. Co	1887		2,500,000	1,000		1,000	7	Apr. and Oct.	70.00	70.00
A. C. L. R. R. Co., old	1900		3,000,000	500		500	4	Jan. and July	20.00	20.00

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Freight Certificates:										
J. & S. W. R. R. Co.	1903		400,000	167,000	7,000	160,000	3	Monthly	5,450.00	5,450.00
Total			30,900,000	21,735,100	2,647,800	19,087,300			868,204.00	868,204.00
Income Bonds:										
B. & W. R. R. Co.	1887		3,000,000	56,000		56,000	5	When Earned	3,300.00	3,300.00
Total			193,175,000	140,456,550	7,636,250	132,820,300			5,886,642.34	5,841,379.00

FUNDED DEBT.

EQUIPMENT TRUST OBLIGATIONS.

Statement of Amount.

Series or Other Designation.	Cash Paid on Delivery of Equipment.	Deferred Payments.				Interest.		
		Principal.		Interest.		Amount Accrued During Year.	Amount Paid During Year.	Rate.
		Original Amount.	Amount Outstanding.	Original Amount.	Amount Outstanding.			
A. C. L. R. R. Co.—Equipment 4 per cent. gold bonds	$ 500,000.00	$ 4,500,000.00	$ 3,598,000.00	$ 945,000.00	$ 612,120.00	$ 151,420.00	$ 157,420.00	4 per Cent.
Total	500,000.00	4,500,000.00	3,598,000.00	945,000.00	612,120.00	151,420.00	157,420.00	

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RECAPITULATION OF FUNDED DEBT.

Class of Debt.	Total Par Value Outstanding.	Total Par Value Held by Respondent Corporation in Treasury.	Total Par Value Not Held by Respondent Corporation.	Interest.	
				Amount Accrued During Year.	Amount Paid During Year.
Mortgage bonds	$ 83,665,450	$ 4,988,450	$ 78,677,000	$ 3,615,138.34	$ 3,569,875.00
Collateral trust bonds	21,735,100	2,647,800	19,087,300	868,204.00	868,204.00
Plain bonds, debentures, and notes	35,000,000		35,000,000	1,400,000.00	1,400,000.00
Income bonds	56,000		56,000	3,300.00	3,300.00
Equipment trust obligations	3,598,000		3,598,000	151,420.00	157,420.00
Total	144,054,550	7,636,250	136,418,300	6,038,062.34	5,998,799.00

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RECAPITULATION OF FUNDED DEBT—Continued.

Purpose of the Issue.	Total Par Value Issued During the Year.	Cash Realized on Amount Issued During the Year.	Total Par Value Outstanding.	Remarks.
Issued for construction of new properties—				
A. C. L. R. R., consol. 4 per cent. bonds	$	$	$ 379,000	
Issued for additions and betterments—				
A. C. L. R. R., consol. 4 per cent. bonds	2,310,000		3,979,000	
Issued for purchase of railway or other property—				
A. C. L. R. R., consol. 4 per cent. bonds	836,000		6,597,000	
A. C. L. R. R., J. and S. W. R. R., purchase-money bonds	975,000		1,640,000	
A. C. L. R. R., equipment 4 per cent bonds			3,598,000	
Issued for acquisition of securities—				
A. C. L. R. R., L. and N. R. R., collateral bonds			35,000,000	
Issued for refundment of securities—				
A. C. L. R. R., consol. 4 per cent bonds			39,513,450	
A. C. L. R. R., J. and S. W. R. R., purchase-money bonds		40,000	193,000	To retire freight certificates.
A. C. L. R. R., new 4 per cent. certificate of indebtedness			21,566,600	To retire preferred stock.
Issued for reorganization—				
Remainder of funded debt			31,588,500	Record incomplete.
Total	4,161,000	40,000	144,054,550	

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RECAPITULATION OF CAPITALIZATION.

Account.	Total Par Value Outstanding	Assignment to Railways	Amount per Mile of Line.	
			Miles.	Amount.
Capital Stock	$ 50,134,200	$ 50,134,200	4,366.64	$ 11,481
Funded debt	144,054,550	144,054,550	4,366.64	32,990
Total	194,188,750	194,188,750	4,366.64	44,471

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS.	
Cash	$ 3,405,531.59
Bills receivable	673,408.66
Due from agents	518,979.27
Due from solvent companies and individuals	1,382,818.38
Traffic balances due from other companies	415,643.24
Other cash assets—	
Cash deposited to pay coupons	443,015.84
Cash deposited to pay equipment trust bonds	150,000.00
Cash reserved for payment of three-year notes	2,970,000.00
Cash reserved for payment of W. C. & A. R. R. bonds maturing June 1, 1910	1,600,000.00
Total—cash and current assets	11,559,396.98
Balance—Current liabilities	3,631,679.41
Total	15,191,076.39
CURRENT LIABILITIES.	
Loans and bills payable	2,970,000.00
Audited vouchers and accounts	534,632.98
Wages and salaries	895,155.21
Traffic balances due to other companies	451,990.64
Dividends not called for	1,463,978.75
Matured interest coupons unpaid	446,295.84
Miscellaneous	8,429,022.97
Total—Current liabilities	15,191,076.39
Total	15,191,076.39

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ADDITIONS AND BETTERMENTS EXPENDITURES DURING YEAR.

Account.	Total.
Right of way and station grounds	$ 3,228.93
Real estate	1,308.90
Grade revisions and changes of line	70,865.87
Bridges, trestles and culverts	56,678.38
Increased weight of rail	231,396.32
Additional main tracks	77,766.64
Sidings and spur tracks	138,978.95
Interlocking apparatus	6,886.13
Block and other signal apparatus	230.60
Station buildings and fixtures	60,688.50
Shops, enginehouses and turntables	66,130.61
Shop machinery and tools	14,938.12
Water and fuel stations	18,228.24
Miscellaneous structures	9,901.46
Steam locomotives	485,378.33
Total—entire line	1,242,605.98

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EXPENDITURES FOR ROAD.

Account.	Expenditures for New Lines or Extensions During Year Charged to Capital.	Expenditures for Additions and Betterment During Year Charged to Capital.	Total Cost to June 30, 1908.	Total Cost to June 30, 1909.
Road—				
Engineering	$ 28,815.61	$ 3,593.42	$ 1,928,376.34	$1,960,785.37
Right of way and station grounds	16,573.82	10,351.57	8,098,494.62	8,125,420.01
Real estate	1,330.00	1,308.90	2,707,015.85	2,709,654.75
Grading	186,876.47	100,970.42	36,088,275.92	36,376,122.81
Bridges, trestles, and culverts	150,148.11	71,112.86	14,880,649.58	15,101,910.55
Ties	69,630.10	24,569.63	4,737,078.64	4,831,278.37
Rails	147,092.04	339,174.94	19,690,349.20	20,176,616.18
Frogs and switches	2,910.98	6,966.71	771,597.13	781,474.82
Track fastenings and other mater's	26,889.77	8,913.45	2,714,114.12	2,749,917.34
Ballast			4,705,384.88	4,705,384.88
Track laying and surfacing	65,285.39	13,862.24	1,833,873.03	1,913,020.66
Roadway tools	513.22			513.22
Fencing right of way	20,622.87		653,312.06	673,934.93
Crossings and signs	419.37		124,386.89	124,806.26
Interlocking and other signal apparatus		6,076.08	20,980.93	27,057.01
Telephone and telegraph lines	1,874.00			1,874.00
Station buildings and fixtures	20,345.08	60,688.50	4,156,173.01	4,237,206.59
Shops, enginehouses and turntables		66,130.61	4,494,937.67	4,561,068.28
Shop machinery and tools		14,938.12	699,313.17	714,251.29
Water stations	3,172.37	18,668.74	597,199.30	619,040.41
Fuel stations			336,266.05	336,266.05
Grain elevators			66,000.00	66,000.00
Dock and wharf property	1,810.30		1,331,322.65	1,331,322.65
Electric light plants			15,000.00	15,000.00
Miscellaneous structures	64.08	9,901.46	7,855,297.04	7,865,262.58
Transportation of men and mat	25,063.62			25,063.62
Rent of equipment	17,201.89			17,201.89
Repairs of equipment	429.41			429.41
Cost of road purchased	275,000.00			275,000.00
Total	1,062,068.50	757,227.65	118,505,398.08	120,324,694.23

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EXPENDITURES FOR EQUIPMENT, GENERAL EXPENDITURES, AND RECAPITULATION.

Account.	Expenditures for New Lines or Extensions During Year Charged to Capital.	Expenditures for Additions and Betterments During Year.		Total Cost to June 30, 1908.	Total Cost to June 30, 1909.
		Charged to Capital.	See Note Below.		
EQUIPMENT—					
Steam locomotives	$	$	$ *1,742,741.98	$ 5,248,058.02	$ 6,990,800.00
Passenger train cars		695.46	*1,272,913.14	1,904,546.86	3,178,155.46
Freight train cars		484,682.87	*5,911,501.39	11,238,143.74	17,634,328.00
Work equipment			*155,638.17	418,440.83	574,079.00
Floating equipment			*13,107.93	121,303.85	134,411.78
Total		485,378.33	*9,095,902.61	18,930,493.30	28,511,774.24
GENERAL EXPENDITURES—					
Law expenses				473,630.79	473,630.79
Taxes	9.76				9.76
Interest and commissions	259,583.60			421,248.93	680,832.53
Other expenditures	338.14			1,756,937.41	1,757,275.55
Total	259,931.50			2,651,817.13	2,911,748.63
RECAPITULATION—					
Road	1,062,068.50	757,227.65		118,505,398.08	120,324,694.23
Equipment		485,378.33	*9,095,902.61	18,930,493.30	28,511,774.24
General expenditures	259,931.50			2,651,817.13	2,911,748.63
Total	1,322,000.00	1,242,605.98	9,095,902.61	140,087,708.51	151,748,217.10

*Amount added to "Equipment" to bring it up to amount of inventory of cost of equipment on hand and in service June 30, 1909, $9,095,902.61, which includes Trust equipment amounting to $3,956,708.12.

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EXPENDITURES FOR EQUIPMENT, GENERAL EXPENDITURES, AND RECAPITULATION—Continued.

Account.	Total Cost to June 30, 1908.	Total Cost to June 30, 1909.
Cost of road per mile of line	$ 27,731.13	$ 27,555.44
Cost of equipment per mile of line	4,429.87	6,529.45
General expenditures per mile of line	620.55	666.82
Total per mile of line	32,781.55	34,751.71

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INCOME ACCOUNT—Entire Line.

OPERATING INCOME—			
Rail operations: Operating revenues	$26,144,064.77		
Operating expenses	16,943,361.41		
Net operating revenue		$ 9,200,703.36	
Total net revenue		9,200,703.36	
Taxes accrued		1,119,537.86	
Operating income			$ 8,081,165.50
OTHER INCOME— Rents accrued from lease of road		1,000.00	
Other rents—credits: Hire of equipment	32,166.96		
Joint facilities	192,562.86	224,729.82	
Dividends declared on stocks owned or controlled		1,959,231.08	
Interest accrued on funded debt owned or controlled		426,536.66	
Interest on other securities, loans and accounts		211,653.38	
Miscellaneous income		126,232.11	
Total other income			2,949,383.05
Gross corporate income			11,030,548.55
DEDUCTIONS FROM GROSS CORPORATE INCOME:			
Rents accrued for lease of other roads		42,815.48	
Other rents—debits: Joint facilities		99,186.00	
Interest accrued on funded debt		6,259,767.60	
Total deductions from gross corporate income			6,401,769.08
Net corporate income			4,628,779.47
Balance for year carried forward to credit of profit and loss			4,628,779.47

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PROFIT AND LOSS ACCOUNT.

	Debit.	Credit.
Balance June 30, 1908	$	$ 8,838,896.05
Balance for year brought forward from income account		4,628,779.47
Additions for year		657,626.96
Balance debit, June 30, 1909, carried to balance sheet		14,125,302.48
Deductions for year	126,578.54	
DIVIDENDS DECLARED OUT OF SURPLUS:		
On preferred stock—5 per cent payable	79,830.00	
On common stock—2½ per cent payable	1,213,440.00	
On common stock—3 per cent payable	1,456,128.00	
Balance credit, June 30, 1909, carried to balance sheet	11,249,325.94	
	14,125,302.48	

ADDITIONS TO PROFIT AND LOSS ACCOUNT FOR YEAR ENDING JUNE 30, 1909.

ADDITIONS—			
Profit on our holdings of stock of Winston and Bone Valley Railroad Company, sold		$106,771.59	
Profit on our holding of stock of Atlantic Coast Line Terminal Co., sold		1,774.04	
Amount recovered from United States Government for erroneous deductions from excess baggage charges during Spanish-American War in 1898		2,047.98	
Unclaimed wages of more than five years standing written off on account of inability to effect payment		12,627.31	
Difference between amount added to equipment to bring same up to cost value of owned equipment and depreciation on same previous to July 1, 1907		458,647.22	
Our proportion (one-half) of interest and dividends held jointly under Georgia Railroad lease	$65,203.00		
less our proportion (one-half) of deficit in operation of Georgia Railroad, for the year ending June 30, 1909	$9,291.04	56,911.96	
Sundry adjustments and accounts written off		18,846.86	
			$657,626.96
DEDUCTIONS—			
Discount on bonds sold			$126,578.54

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OPERATING REVENUES—State of North Carolina.

Account.	Total Revenues.
REVENUE FROM TRANSPORTATION—	
Freight revenue	$ 5,125,586.99
Passenger revenue	1,340,091.92
Excess baggage revenue	18,196.65
Mail revenue	142,464.51
Express revenue	188,913.94
Other passenger-train revenue	2,564.40
Total passenger service train revenue	1,692,231.42
Switching revenue	19,260.09
Special service train revenue	15,532.20
Miscellaneous transportation revenue	38.00
Total revenue from transportation	6,852,648.70
REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION—	
Station and train privileges	3,081.25
Parcel-room receipts	109.80
Storage—freight	6,664.48
Storage—baggage	116.90
Car service	6,792.18
Rents of buildings and other property	494.92
Miscellaneous	4,033.27
Total revenue from operations other than transportation	21,292.80
Joint facilities revenue	93.76
Total operating revenue—State	6,874,035.26

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RAILWAY STOCKS OWNED.
ACTIVE CORPORATIONS.

Name of Corporation and Security.	Par Value of Stocks Owned Not Held in Sinking or Other Funds.		Rate.	Dividends Declared.	Valuation of Stocks Owned.
	Unpledged.	Pledged.			
STOCK OF RESPONDENT CORPORATION	*None.*	*None.*			
STOCKS OF CORPORATIONS WHOSE PROPERTY FORMS A PART OF THE OPERATING SYSTEM OF RESPONDENT CORPORATION—					
South Carolina Pacific Railway Company	$ 69,700.00	$		$	$ 465.00
Belt Line Railway Company of Montgomery, Alabama	184,000.00				100,000.00
Winston and Bone Valley Railroad Company				1,800.00	
Wilmington Railway Bridge Company	20,000.00				20,000.00
Savannah Union Station Company	100,000.00				8,071.56
Jacksonville Terminal Company	50,000.00				1.00
Columbia Union Station Company	50,000.00		4	2,000.00	50,000.00
Charleston Union Station Company	24,900.00	100.00	4	1,077.96	25,000.00
Augusta Union Station Company	37,500.00		4	75.00	1,875.00
Atlantic and East Coast Terminal Company	12,500.00				
Goldsboro Union Station Company	5,000.00		4	25.00	5,000.00
STOCKS OF CORPORATIONS WHOSE PROPERTY DOES NOT FORM A PART OF THE OPERATING SYSTEM OF RESPONDENT CORPORATION—					
Louisville and Nashville Railroad Company and		30,600,000.00	5	1,530,000.00	45,554,220.58
Louisville Property Company		306,000.00			
Columbia, Newberry and Laurens Railroad Company	262,900.00				15,850.00
East Carolina Railway Company	55,500.00				11,832.00

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Monroe Railroad Company	50,000.00				6,246.47
Augusta and Summerville Railroad Company	25,000.00				9,527.50
Richmond-Washington Company	445,000.00		4	17,800.00	445,000.00
Augusta Belt Railway Company	32,500.00				32,275.66
Milledgeville Railway Company	15,000.00				23,219.08
Norfolk and Portsmouth Belt Railroad Company	7,200.00				7,708.09
Lexington Terminal Railroad Company	3,300.00				3,323.47
Live Oak, Perry and Gulf Railroad Company		6,000.00			
Charleston Terminal Company	100,000.00				62,549.79
Conway Coast and Western Railroad Company	40,150.00				48,300.00
Washington and Vandemere Railroad Co.	125,000.00				1,000.00
Total	1,715,150.00	30,912,100.00		1,552,777.96	46,431,465.20

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RAILWAY FUNDED DEBT OWNED.

Name of Corporation and Security.	Par Value of Funded Debt Owned Not Held in Sinking or Other Funds.		Rate.	Interest Accrued.	Valuation.
	Unpledged.	Pledged.			
FUNDED DEBT OF RESPONDENT CORPORATION—					
A. C. L. R. R. Co., first consolidated mortgage bonds	$ 2,580,450.00	$ 75,000.00	4	$ 196,523.89	$ 2,655,450.00
A. C. L. R. R. Co., J. & S. W. R. R.—purchase-money bonds	1,833,000.00		4	56,736.66	1,833,000.00
A. C. L. R. R. Co., of South Carolina		500,000.00	4	20,000.00	500,000.00
A. C. L. R. R. Co., new four per cent certificates of indebtedness	2,640,500.00		4	105,632.00	2,430,500.00
J. & S. W. R. R. Co., freight certificates	7,000.00				7,000.00
FUNDED DEBT OF CORPORATIONS WHOSE PROPERTY FORMS A PART OF THE OPERATING SYSTEM OF RESPONDENT CORPORATION—					
Columbia Union Station—certificates of indebtedness	7,282.45		4	291.30	7,282.45
Goldsboro Union Station Co.	28,300.00		4½	525.00	26,314.80
FUNDED DEBT OF CORPORATIONS WHOSE PROPERTY DOES NOT FORM A PART OF THE OPERATING SYSTEM OF RESPONDENT CORPORATION—					
Live Oak, Perry and Gulf Railroad Company, first mortgage bonds	405,000.00		5	19,315.31	405,000.00
East Carolina Railway Company	257,000.00		4	10,280.00	242,427.66
Conway Coast and Western Railroad Company	123,000.00		5	512.50	123,000.00
Charleston Terminal Company	250,000.00		4	10,000.00	225,000.00
Monroe Railroad Company	35,000.00		4	1,400.00	35,000.00
Conway Seashore Railroad Co				2,200.00	
Total	8,166,532.45	575,000.00		423,416.66	8,489,974.91

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MISCELLANEOUS STOCKS AND FUNDED DEBT OWNED.

A. OTHER THAN RAILWAY STOCKS.

Name.	Total Par Value of Securities Owned.	Dividends Declared. Rate	Dividends Declared. Amount.	Valuation of Securities Owned.
Atlantic Land and Improvement Co.	$ 790,000.00	.....	$ 405,562.12	$ 790,000.00
Peninsular and Occidental Steamship Co—stock	750,000.00			
Peninsular and Occidental Steamship Co—acknowledgement of indebtedness	750,000.00	.....	.....	300,000.00
Chesapeake Steamship Co—stock	200,000.00			
Chesapeake Steamship Co—certificates of indebtedness	151,600.00	.....	.....	100,000.00
Atlantic Compress Co.	52,100.00	.....	.....	52,100.00
Capital City Mills, Columbia, S. C	1,600.00	7½	120.00	1,600.00
Olympia Cotton Mills, Columbia, S. C.	12,800.00	.....	771.00	12,800.00
Total	2,708,100.00	.....	406,453.12	1,256,500.00

B. OTHER THAN RAILWAY FUNDED DEBT.

Name.	Total Par Value of Securities Owned.	Interest Accrued. Rate.	Interest Accrued. Amount.	Valuation of Securities Owned.
South Carolina State bonds	$ 16,000.00	4½	$ 720.00	$ 16,000.00
South Atlantic Car and Manufacturing Co. bonds	40,000.00	6	2,400.00	40,000.00
Total	56,000.00	.....	3,120.00	56,000.00

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OPERATING EXPENSES—Entire Line.

Account.	Amount	Ratio A. (Per cent)	Ratio B. (Per cent)
MAINTENANCE OF WAY AND STRUCTURES—			
1. Superintendence	$ 165,895.44	4.59	.98
2. Ballast	67,110.97	1.86	.40
3. Ties	658,275.20	18.23	3.89
4. Rails	306,108.47	8.48	1.81
5. Other track material	195,617.78	5.42	1.15
6. Roadway and track	1,181,613.16	32.72	6.97
7. Removal of snow, sand and ice	169.32		
8. Tunnels			
9. Bridges, trestles, and culverts	524,279.44	14.52	3.09
10. Over and under grade crossings	2,379.34	.07	.01
11. Grade crossings, fences, cattle guards and signs	33,989.66	.94	.20
12. Snow and sand fences and snowsheds			
13. Signals and interlocking plants	31,255.32	.87	.19
14. Telegraph and telephone lines	8,679.01	.24	.05
15. Electric power transmission			
16. Buildings, fixtures and grounds	328,263.23	9.09	1.94
17. Docks and wharves	56,585.57	1.57	.33
18. Roadway tools and supplies	35,849.29	.99	.21
19. Injuries to person	8,919.96	.25	.05
20. Stationery and printing	5,555.15	.15	.03
21. Other Expenses	371.51	.01	
Total of accounts Nos. 1 to 21	3,610,917.82	100.00	21.29
MAINTENANCE OF EQUIPMENT—			
24. Superintendence	139,389.36	3.80	.82
25. Steam locomotives—repairs	909,282.12	24.79	5.36
26. Steam locomotives—renewals	4,478.25	.12	.03
27. Steam locomotives—depreciation	140,153.78	3.82	.83
28. Electric locomotives—repairs			
29. Electric locomotives—renewals			
30. Electric locomotives—depreciation			
31. Passenger-train cars—repairs	323,420.89	8.82	1.91
32. Passenger-train cars—renewals	1,981.15	.05	.01
33. Passenger-train cars—depreciation	63,598.64	1.73	.37
34. Freight-train cars—repairs	1,368,050.61	37.30	8.07
35. Freight-train cars—renewals	58,761.65	1.60	.35
36. Freight-train cars—depreciation	528,321.04	14.40	3.11
37. Electric equipment of cars—repairs			
38. Electric equipment of cars—renewals			

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OPERATING EXPENSES—Entire Line—Continued.

Account.	Amount	Ratio A. (Per cent)	Ratio B. (Per cent)
MAINTENANCE OF EQUIPMENT—*Continued.*			
39. Electric equipment of cars—depreciation	$		
40. Floating equipment—repairs	8,265.21	.23	.05
41. Floating equipment—renewals			
42. Floating equpment—depreciation	2,688.21	.07	.05
43. Work equipment—repairs	21,080.37	.58	.12
44. Work Equipment—renewals	3,208.54	.09	.02
45. Work equipment—deprecation	11,065.72	.30	.06
46. Shop machinery and tools	59,404.94	1.62	.35
47. Power plant equipment			
48. Injuries to persons	9,996.22	.27	.06
49. Stationery and printing	8,696.00	.24	.05
50. Other expenses	6,188.10	.17	.04
Total of accounts Nos. 24 to 50	3,668,030.80	100.00	21.63
TRAFFIC EXPENSES—			
53. Superintendence	98,729.52	22.96	.58
54. Outside agencies	193,751.31	45.05	1.15
55. Advertising	47,848.93	11.12	.28
56. Traffic associations	25,577.29	5.95	.15
57. Fast freight lines			
58. Industrial and immigration bureaus	4,791.14	1.11	.03
59. Stationery and printing	59,383.34	13.81	.35
60. Other expenses	10.60		
Total of cccounts Nos. 53 to 60	430,092.13	100.00	2.54
TRANSPORTATION EXPENSES—			
61. Superintendence	241,648.57	2.84	1.42
62. Dispatching trains	241,607.18	2.84	1.42
63. Station employees	1,437,109.02	16.88	8.47
64. Weighing and car service associations	51,047.31	.60	.30
65. Coal and ore docks			
66. Station supplies and expenses	105,128.37	1.24	.62
67. Yardmasters and their clerks	167,109.63	1.96	.99
68. Yard conductors and brakemen	248,873.46	2.92	1.47
69. Yard switch and signal tenders	9,178.95	.11	.05
70. Yard supplies and expenses	12,773.74	.15	.07
71. Yard enginemen	231,131.52	2.72	1.36
72. Enginehouse expenses—yard	40,251.19	.47	.24
73. Fuel for yard locomotives	269,689.59	3.17	1.59

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OPERATING EXPENSES—Entire Line—Continued.

Account.	Amount.	Ratio A (per cent)	Ratio B (per cent)
TRANSPORTATION EXPENSES—*Continued.*			
74. Water for yard locomotives	$ 22,578.64	.27	.13
75. Lubricants for yard locomotives	6,074.59	.07	.04
76. Other supplies for yard locomotives	3,672.53	.04	.02
79. Motormen			
80. Road enginemen	940,070.74	11.04	5.54
81. Enginehouse expenses—road	224,922.35	2.64	1.33
82. Fuel for road locomotives	1,819,666.89	21.38	10.73
83. Water for road locomotives	100,228.32	1.18	.59
84. Lubricants for road locomotives	42,298.53	.50	.25
85. Other supplies for road locomotives	26,706.79	.31	.16
86. Operating power plants			
87. Purchased power			
88. Road trainmen	850,381.92	9.99	5.01
89. Train supplies and expenses	257,031.30	3.02	1.51
90. Interlockers, block and other signals—operation	2,637.44	.03	.02
91. Crossing flagmen and gatemen	21,678.10	.25	.13
92. Drawbridge operation	21,592.37	.25	.13
93. Clearing wrecks	35,200.97	.41	.21
94. Telegraph and telephone—operation	35,467.62	.42	.21
95. Operating floating equipment	24,810.51	.29	.15
96. Express service			
97. Stationery and printing	85,162.50	1.00	.50
98. Other expenses	16,145.01	.19	.10
99. Loss and damage—freight	513,660.04	6.13	3.03
100. Loss and damage—baggage	6,929.38	.08	.04
101. Damage to property	85,774.42	1.01	.51
102. Damage to stock on right of way	137,966.04	1.62	.81
103. Injuries to persons	176,666.42	2.08	1.04
Totals of accounts Nos. 61 to 103 (excepting Nos. 77 and 78)	8,512,866.95	100.00	50.19
GENERAL EXPENSES—			
106. Salaries and expenses of general officers	86,413.49	11.71	.51
107. Salaries and expenses of clerks and attendants	203,172.75	27.54	1.20
108. General office supplies and expenses	14,065.58	1.91	.08
109. Law expenses	203,792.19	27.62	1.20
110. Insurance	126,748.28	17.18	.75
111. Relief department expenses	42,858.89	5.81	.25
112. Pensions	13,920.70	1.89	.08

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OPERATING EXPENSES—Entire Line—Continued.

Account.	Amount.	Ratio A. (per cent.)	Ratio B. (per cent.)
GENERAL EXPENSES—*Continued.*			
113. Stationery and printing	$ 25,165.61	3.41	.15
114. Other expenses	21,655.65	2.93	.13
Total of accounts Nos. 106 to 114	737,793.14	100.00	4.35
Total operating expenses	16,959,700.84		100.00
(Excluding "joint-facility" accounts Nos. 22, 23, 51, 52, 77, 78, 104, 105, 115, and 116.)			

SUMMARY.

Account.	Item.	Amount.
MAINTENANCE OF WAY AND STRUCTURES—		
Total of accounts Nos. 1 to 21	$ 3,610,917.82	$
22. Maintaining joint tracks, yards and other facilities—Dr.	51,095.91	
23. Maintaining joint tracks, yards and other facilities—Cr.	95,311.16	
Total maintenance of way and structures		3,566,702.57
Ratio to total operating expenses (per cent)*		21.05
MAINTENANCE OF EQUIPMENT—		
Total of accounts Nos. 24 to 50	3,668,030.80	
51. Maintaining joint equipment at terminals—Dr.	13,827.74	
52. Maintaining joint equipment at terminals—Cr.	401.79	
Total maintenance of equipment		3,681,456.75
Ratio to total operating expenses (per cent)*		21.73
TRAFFIC EXPENSES—		
Total of accounts Nos. 53 to 60	430,092.13	
Total traffic expenses		430,092.13
Ratio to total operating expenses (per cent)*		2.54
TRANSPORTATION EXPENSES—		
Total of accounts Nos. 61 to 103 (excepting Nos. 77 and 78)	8,512,866.95	
77. Operating joint yards and terminals—Dr.	153,033.02	
78. Operating joint yards and terminals—Cr.	105,713.36	
104. Operating joint tracks and facilities—Dr.	8,153.10	
105. Operating joint tracks and facilities—Cr.	47,625.84	
Total transportation expenses		8,520,713.87
Ratio to total operating expenses (per cent)*		50.29
GENERAL EXPENSES—		
Total of accounts Nos. 106 to 114	737,973.14	

* Two (2) decimal figures required.

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SUMMARY—Continued.

Account.	Item.	Amount.
GENERAL EXPENSES—*Continued.*		
115. General administration joint tracks, yards and terminals—Dr.	$ 9 157.03	$
116. General administration joint tracks, yards and terminals—Cr.	2,554.08	
Total general expenses		744,396.09
Ratio to total operating expenses (per cent)*		4.39
Total operating expenses		16,943,361.41
Ratio of operating expenses to operating revenues (per cent)*		64.81
OPERATING EXPENSES—STATE OF NORTH CAROLINA—		
I. Maintenance of way and structures	942,497.74	
II. Maintenance of equipment	971,625.87	
III. Traffic expenses	113,168.50	
IV. Transportation expenses	2,247,138.06	
V. General expenses	196,153.81	
Total operating expenses		4,470,583.98
Ratio of operating expenses to operating revenues (per cent)*		65.03

* Two (2) decimal figures required.

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RENTS RECEIVABLE.

1. FROM JOINT FACILITIES.

Facility leased.	Location.	Name of Lessee.	Amount.
Joint tracks	Petersburg	Petersburg Gas Co	$ 11.79
	Selma-Pinners Point	Southern Railway Co	72,256.56
	Norfolk-Suffolk	Southern Railway Co	70.82
	Tarboro	East Carolina Railway Co	17.68
	Fayetteville	Raleigh and Southport Railroad	620.04
	Columbia	Southern Railway Co	26.28
	Magnolia Junction—Vardell's Creek	Southern Railway Co	809.57
	Sylvester	Flint River & Gulf R. R. Co	25.89
	Thomasville	Cherokee Lumber Co	730.00
	Hardeville-Central Jct	Southern Railway Co	7,142.54
	Central Junct-Jacksonville	Southern Railway Co	56,113.97
	Juliette-Morriston	Morrison & Co	2,424.07
	Hernando	Stand and Hernando R. R. Co	123.62
	Thonotosassa Branch	C. E. Tufts	862.75
	W. and Bone Valley Branch	Prairie Pebble Phosphate Co	572.00
	Dothan	Central of Ga. Railway Co	20.01
Joint Yards and Terminals	Richmond	R. F. & P. R. R. Co	2,039.58
	Selma	Southern Railway Co	42.80
	Tarboro	East Carolina Railway Co	270.00
	Washington	Washington and Vandemere Railroad Co	971.89
	Pembroke	Seaboard Air Line Railway Co	62.31
	Sanford	Southern Railway Co	250.08
	Wilmington	Seaboard Air Line Railway Co	3,146.98
	Lanes	Georgetown and Western Railroad Co	117.79
	Conway	Con. Coast and West. R. R. Co	302.52
	Pelham	Flint River & N. E. R. R. Co	99.41
	Sylvester	Flint River and Gulf R. R. Co	31.91
	Valdosta	Ga. and Fla. Ry. Co	1,400.00
	Thomasville	Florida Central Railroad Co	77.42
	Jesup	Southern Railway Co	1,402.08
	Brunswick	Southern Ry. Co	73.14
	Waycross	A. B. & A. Ry. Co	1,200.00
	Jacksonville	Fla. E. Coast Ry. Co	900.00
	Jacksonville	Jacksonville Terminal Co	165.00
	Palatka	Fla. E. Coast Railway Co	1,255.44
	Palatka	Ga. Sou. & Fla. Ry. Co	587.04

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RENTS RECEIVABLE—Continued.

1. FROM JOINT FACILITIES—Continued.

Facility Leased.	Location.	Name of Lessee.	Amount.
JOINT YARDS AND TERMINALS—*Continued.*	Sanford	Sanford and Everglade R. R.Co	$ 20.00
	River Junction	Appalach. Nor. Railroad Co	428.72
	River Junction	Seaboard Air Line Railway Co.	511.04
	River Junction	Lou. and Nash. R. R. Co	360.12
	Brooksville	Tampa Nor. R. R. Co	225.96
	Montgomery	Belt Line R. R. Co	1,296.56
	Montgomery	Mobile and Ohio Railroad Co	3,497.28
Total			192,562.86

2. FROM LEASE OF ROAD.

Road Leased.	Location.	Name of Lessee.	Amount.
Western branch	Petersburg, Va	Virginia Passenger and Power Co	$ 1,000.00
Enterprise branch	Enterprise to Enterprise Junction, Fla	Fla. East Coast Railway	
Total			1,000.00

MISCELLANEOUS INCOME.

Source of Income.	Net Miscellaneous Income.
Buildings	$ 45,020.93
Lands	30,850.85
Water supply, St. Petersburg	420.82
Rail rental	33,125.67
Percentages added to storekeepers' bills	34.19
Taxes (proportion collected from lessees, tenants, etc.)	16,779.65
Total	126,232.11

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RENTS PAYABLE.

1. FOR JOINT FACILITIES.

Facility Leased.	Location.	Name of Lessor.	Amount.
Joint tracks	Weldon-Garysburg	Seaboard Air Line Railway Co.	$ 5,632.08
	Hilton-Navassa	Wilmington Railway Bridge Co.	5,425.00
	Columbia	Southern Railway Co.	325.08
	Robbins-Augusta	C. & W. C. Ry. Co.	14,252.13
	Archer Branch	Seaboard Air Line Railway Co.	3,879.42
Joint yards and terminals	Richmond	R. F. & P. R. R. Co.	362.27
	Petersburg	Norfolk and Western R. R. Co.	458.88
	Portsmouth	Southern Railway Co.	460.00
	Norfolk	Southern Railway Co.	899.76
	Goldsboro	Goldsboro Union Station Co.	409.15
	Wilmington	City of Wilmington	200.00
	Wilmington	The Worth Co.	999.99
	Wilmington	W. E. Worth	799.92
	Wilmington	S. Northrop	199.92
	Maxton	Seaboard Air Line Railway Co.	120.00
	Pregnalls	Seaboard Air Line Railway Co.	36.06
	Columbia	Columbia Union Station Co.	1,225.45
	Charleston	Charleston Union Station Co.	11,486.93
	Augusta	Augusta Union Station Co.	845.41
	Augusta	C. & W. C. Ry. Co.	1,031.86
	Savannah	Savannah Union Station Co.	16,631.11
	Albany	Central of Georgia Ry. Co.	151.38
	Albany	Ga. Nor. R. R.	13.36
	Jacksonville	Jacksonville Terminal Co.	10,946.64
	Jacksonville	St. Johns River Ter. Co.	3,684.32
	Montgomery	Belt Line Railway Co.	15,531.12
	Montgomery	Lou. and Nash. R. R. Co.	3,176.76
Total			99,186.00

2. FOR LEASE OF ROAD.

Road Leased.	Guaranteed interest on Bonds.	Cash.	Total.
Central Railroad of South Carolina	$	$ 31,000.00	$ 31,000.00
South Carolina Pacific	6,276.00		6,276.00
Winston and Bone Valley Railroad (July 1, 1908, to Feb. 17, 1909)		2,539.48	2,539.48
Dummy Line, Wilmington		3,000.00	3,000.00
Total	6,276.00	36,539.48	42,815.48

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HIRE OF EQUIPMENT.

EQUIPMENT INTERCHANGED.

Kind of Equipment.	Basis of Payment.				Compensation.
	Number Locomotive days.	Number Locomotive miles.	Number Car-days.	Number Car-miles.	Amount.
ACCRUED EQUIPMENT BORROWED—					
Passenger locomotives, Freight locomotives, Work locomotives	1,661				$ 9,930.24
Passenger-train cars			8,415	3,521,076	82,439.81
Freight-train cars			2,108,056		557,470.84
Work cars			24		6.00
Total			2,116,495	3,521,076	649,846.89
ACCRUED ON EQUIPMENT LOANED—					
Passenger locomotives, Freight locomotives, Work locomotives	2,985	8,780			18,913.06
Passenger-train cars			556	3,652,018	58,545.08
Freight train cars			2,592,213	29,107	692,200.81
Work cars			1,429	718	3,314.75
Total	2,985	8,780	2,594,198	3,681,843	772,973.70

TAXES AND ASSESSMENTS.

FOR REPORTING COMPANY'S OWNED AND PROPRIETARY LINES.

State.	Ad val. Tax.	Specific Tax.		Total.
	On the value of real and personal Property.	On gross or net earnings, revenue or Dividends.	On traffic, or some physical quality of property operated, or on privilege.	
Virginia	$ 47,843.04	$ 7,862.49	$	$ 55,705.53
North Carolinia	78,214.42		4,788.70	283,003.12
South Carolina	208,038.92	8,372.00	3,724.10	220,135.02
Georgia	209,436.73		100.00	209,536.73
Florida	264,028.92		16,443.90	280,472.82
Alabama	62,909.39		7,759.11	70,668.50
New York	16.14			16.14
Total	1,070,487.56	16,234.49	32,815.81	1,119,537.86

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COMPARATIVE GENERAL BALANCE SHEET.

June 30, 1908.		ASSETS.	June 30, 1909.		Year Ending June 30, 1909.	
Item.	Total.		Item.	Total	Increase.	Decrease.
	$140,087,708.51	Cost of road	$	$120,324,694.23	$11,660,506.59	$
		Cost of equipment		28,511,774.24		
		General expenditures		2,911,748.63		
	47,844,086.60	Stocks owned		47,687,965.20		156,121.40
	8,415,660.11	Funded debt owned		8,545,974.91	130,314.80	
	9,024,318.99	Cash and current assets		11,559,396.98	2,535,077.99	
		OTHER ASSETS—				
4,048,000.00		Equipment trust				
2,088,043.45		Materials and supplies	1,849,472.54			
370,841.69		Sundries	407,759.77			
288,948.12		Equity in trust equipment				
	6,795,833.26			2,257,232.31		4,538,600.95
	212,167,607.47	Grand total		221,798,786.50	9,631,179.03	
		LIABILITIES.				
	50,134,200.00	Capital stock		50,134,200.00		
	145,393,550.00	Funded debt		144,054,550.00		1,339,000.00
	6,636,823.93	Current liabilities		15,191,076.39	8,554,252.46	
	1,164,137.49	Accrued interest on funded debt not yet payable		1,120,134.17		44,003.32
		Accrued interest on three year notes not yet payable		49,500.00	49,500.00	
	8,838,896.05	Profit and loss		11,249,325.94	2,410,429.89	
	212,167,607.47	Grand total		221,798,786.50	9,631,179.03	

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EMPLOYEES AND SALARIES—State of North Carolina.

Class.	Number on June 30.	Total Number of days Worked.	Total Yearly Compensation.	Average Daily Compensation.
General officers	13	5,025	$ 57,584.24	$ 11.46
Other officers	45	16,895	144,555.56	8.55
General office clerks	270	98,288	198,123.71	2.02
Station agents	159	58,308	100,459.91	1.72
Other station men	304	123,182	146,294.57	1.19
Enginemen	166	55,017	234,605.00	4.26
Firemen	198	65,831	90,426.30	1.37
Conductors	130	42,984	153,555.15	3.57
Other trainmen	250	84,722	131,518.70	1.55
Machinists	61	15,058	49,449.22	3.28
Carpenters	263	77,324	185,275.32	2.39
Other shopmen	787	241,627	359,426.54	1.49
Section foremen	107	35,506	66,483.31	1.87
Other trackmen	446	150,032	142,528.50	.94
Switch tenders, crossing tenders and watchmen	151	50,023	26,543.85	.53
Telegraph operators and dispatchers	118	44,142	86,829.42	1.96
All other employees and laborers	639	202,959	415,734.92	2.05
Total (including general officers)	4,107	1,366,923	2,589,395.22	1.89
Less general officers	13	5,025	57,584.24	11.46
Total (excluding general officers)	4,094	1,361,898	2,531,810.98	1.86
DISTRIBUTION OF ABOVE—				
Maintenance of way and structures	753	245,538	353,011.81	1.44
Maintenance of equipment	1,111	334,009	594,151.08	1.78
Traffic expenses	119	37,574	126,220.74	3.36
Transportation expenses	1,827	642,165	1,233,625.77	1.92
General expenses	297	107,637	282,385.82	2.62
Total (including general officers)	4,107	1,366,923	2,589,395.22	1.86
Less general officers	13	5,025	57,584.24	11.46
Total (excluding general officers)	4,094	1,361,898	2,531,810.98	1.86
Total (including general officers) entire line	16,252	5,204,676	9,212,564.76	1.77

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TRAFFIC AND MILEAGE STATISTICS—Entire Line.

Item.	Column for Number Passengers, Tonnage, etc.	Columns for Revenue and Rates.		
		Dollars.	*Cts.*	*Mills.*
PASSENGER TRAFFIC—				
Number of passengers carried earning revenue	6,303,137			
Number of passengers carried one mile	260,305,318			
Number of passengers carried one mile per mile of road	58,701			
Average distance carried, miles	41.30			
Total passenger revenue		5,842,059	34	
Average amount received from each passenger			92	686
Average receipts per passenger per mile			02	244
Total passenger service train revenue		7,357,062	24	
Passenger service train revenue per mile of road		1,659	08	
Passenger service train revenue per train-mile		1	03	784
FREIGHT TRAFFIC—				
Number of tons carried of freight earning revenue	10,242,568			
Number of tons carried one mile	1,455,421,830			
Number of tons carried one mile per mile of road	328,211			
Average distance haul of one ton, miles	142.09			
Total freight revenue		18,328,176	31	
Average amount received for each ton of freight		1	78	941
Average receipts per ton per mile			01	259
Freight revenue per mile of road		4,133	17	
Freight revenue per train-mile		2	44	455
TOTAL TRAFFIC—				
Operating revenues		26,144,064	77	
Operating revenues per mile of road		5,895	72	
Operating revenues per train-mile		1	85	793
Operating expenses		16,943,361	41	
Operating expenses per mile of road		3,820	88	
Operating expenses per train-mile		1	20	408
Net operating revenue (or deficit)		9,200,703	36	
Net operating revenue (or deficit) per mile of road		2,074	84	
Average number of passengers per car-mile	12.00			
Average number of passengers per train-mile	37.00			
Average number of passenger cars per train-mile	4.94			
Average number of tons of freight per loaded car-mile	12.16			
Average number of tons of freight per train-mile	194.12			
Average number of freight cars per train-mile	24.90			
Average number of loaded cars per train-mile	15.97			
Average number of empty cars per train-mile	8.08			
Average mileage operated during year	4,434.41			

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TRAFFIC AND MILEAGE STATISTICS—State of North Carolina.

Item.	Column for Number Passengers, Tonnage, etc.	Columns for Revenue and Rates.		
		Dollars.	*Cts.*	*Mills.*
PASSENGER TRAFFIC—				
Number of passengers carried earning revenue	1,824,714			
Number of passengers carried one mile	58,334,631			
Number of passengers carried one mile per mile of road	57,058			
Average distance carried, miles	31.97			
Total passenger revenue		1,340,091	92	
Average amount received from each passenger			73	441
Average receipts per passenger per mile			02	260
Total passenger service train revenue		1,692,231	42	
Passenger service train revenue per mile of road		1,655	20	
FREIGHT TRAFFIC—				
Number of tons carried of freight earning revenue	3,383,737			
Number of tons carried one mile	381,566,060			
Number of tons carried one mile per mile of road	373,217			
Average distance haul of one ton, miles	112.76			
Total freight revenue		5,125,586	99	
Average amount received for each ton of freight		1	51	477
Average receipts per ton per mile			01	343
Freight revenue per mile of road		5,013	44	
TOTAL TRAFFIC—				
Operating revenues		6,874,035	26	
Operating revenues per mile of road		6,723	63	
Operating expenses		4,470,583	98	
Operating expenses per mile of road		4,372	77	
Net operating revenue (or deficit)		2,403,451	28	
Net operating revenue (or deficit) per mile of road		2,350	86	
Average mileage operated during year	1,022.37			

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FREIGHT TRAFFIC MOVEMENT—State of North Carolina.

Commodity.	Freight originating on this Road.	Freight received from connecting Roads and other Carriers.	Total freight tonnage.	
	Whole Tons.	Whole Tons.	Whole Tons.	Per Cent.
PRODUCTS OF AGRICULTURE—				
Grain	12,008	42,201	54,209	1.60
Flour	9,220	39,701	48,921	1.45
Other mill products	11,477	24,937	36,414	1.07
Hay	6,051	27,011	33,062	.98
Tobacco	23,879	19,158	43,037	1.27
Cotton	53,533	98,921	152,454	4.51
Fruit and vegetables	45,999	189,339	235,338	6.95
Other products of agriculture	38,455	16,633	55,088	1.63
Total	200,622	457,901	658,523	19.46
PRODUCTS OF ANIMALS—				
Live stock	1,696	5,030	6,726	.20
Other packing-house products	3,062	25,038	28,100	.83
Poultry, game and fish	1,490	1,366	2,856	.08
Wool	1	34	35	.....
Hides and leather	425	1,140	1,565	.05
Total	6,674	32,608	39,282	1.16
PRODUCTS OF MINES—				
Anthracite coal Bitiminous coal Coke	4,590	250,286	254,876	7.53
Stone, sand and other like articles	15,712	13,586	29,298	.87
Other products of mines	.....	52,613	52,613	1.55
Total	20,302	316,485	336,787	9.95
PRODUCTS OF FORESTS—				
Lumber	572,992	354,782	927,774	27.42
Other products of forests	355,789	118,465	474,254	14.01
Total	928,781	473,247	1,402,028	41.43
MANUFACTURES—				
Petroleum and other oils	26,121	32,842	58,963	1.74
Sugar	2,615	6,227	8,842	.26
Naval stores	12,854	3,345	16,199	.48
Iron, pig and bloom	14	3,799	3,813	.11
Iron and steel rails	2,067	4,254	6,321	.19

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FREIGHT TRAFFIC MOVEMENT—State of North Carolina—Continued.

Commodity.	Freight originating on this Road.	Freight received from connecting Roads and other Carriers	Total freight tonnage.	
	Whole Tons.	Whole Tons.	Whole Tons.	Per Cent.
MANUFACTURES—*Continued.*				
Other castings and machinery	3,898	28,119	32,017	.95
Bar and sheet metal	2,557	19,011	21,568	.64
Cement, brick and lime	30,224	33,459	63,683	1.88
Agricultural Implements	409	1,902	2,311	.07
Wagons, carriages, tools, etc	2,579	2,760	5,339	.16
Wines, liquors and beers	891	5,065	5,956	.17
Household goods and furniture	3,996	5,320	9,316	.28
Other manufactures	212,594	189,496	402,090	11.88
Total	300,819	335,599	636,418	18.81
Merchandise	58,579	135,626	194,205	5.74
Miscellaneous: Other commodities not mentioned above	45,355	71,139	116,494	3.45
Total tonnage—State	1,561,132	1,822,605	3,383,737	100.00
Total tonnage—entire line	7,656,637	2,585,931	10,242,568	100.00

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DESCRIPTION OF EQUIPMENT—Entire Line.

Item.	Number on June 30, 1908.	Number Added During Year.	Number Retired During Year.	Number on June 30, 1909.	Number Fitted with Train Brake.	Number Fitted with Automatic Coupler.
LOCOMOTIVES—OWNED OR LEASED:						
Passenger / Freight	552	.....	1	551	551	551
Switching	120	.....	2	118	118	118
Total locomotives in service	672	.....	3	669	669	669
Total locomotives owned	672	.....	3	669	669	669
CARS—OWNED OR LEASED:						
IN PASSENGER SERVICE—						
First-class cars	256	.....	.....	256	256	256
Second-class cars	59	.....	.....	59	59	59
Combination cars	118	.....	.....	118	118	118
Parlor cars	2	.....	.....	2	2	2
Baggage, express and postal cars	157	.....	2	155	155	155
Total	592	.....	2	590	59	590
IN FREIGHT SERVICE—						
Box cars	16,853	504	511	16,846	16,661	16,846
Flat cars	5,393	1	175	5,219	5,022	5,219
Stock cars	136	.....	8	128	125	128
Coal cars	647	.....	5	642	642	642
Log cars	743	.....	2	741	.....	.....
Refrigerator cars	5	5	5	5	5	5
Other cars in freight service	331	50	6	375	375	375
Total	24,108	555	707	23,956	22,830	23,215
IN COMPANY'S SERVICE—						
Officers' and pay cars	14	.....	.....	14	14	14
Gravel cars	401	1	.....	402	382	402
Derrick cars	84	8	1	91	76	91
Caboose cars	260	.....	7	253	231	253
Other road cars	415	65	19	461	259	461
Total	1,174	74	27	1,221	962	1,221
Total cars in service	25,874	629	736	25,767	24,382	25,026
Total cars owned	25,874	629	736	25,767	24,382	25,026

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MILEAGE OF LINE OPERATED—By States (Single Track.)

State.	Line Owned.		Line Operated Under Lease.	Line Operated Under Trackage Rights.	Total Mileage Operated.	New Line Constructed During Year.	Rails.	
	Main Line	Branches and Spurs.					Iron.	Steel.
Virginia	107.80	31.04	.....	.....	138.84	*.22	.06	138.78
North Carolina	599.04	416.86	1.25	5.22	1,022.37	7.66	31.20	985.95
South Carolina	552.27	245.57	50.70	27.11	875.65	.97	8.60	839.94
Georgia	570.76	135.89	.....	8.33	714.98	.39	.....	706.65
Florida	877.99	576.65	.....	22.21	1,476.85	59.38	.....	1,454.64
Alabama	142.12	103.60	.....	1.61	247.33	*.17	.....	245.72
Total mileage operated	2,849.98	1,509.61	51.95	64.48	4,476.02	67.97	39.86	4,371.68

* Reduction.

MILEAGE OF LINE OWNED—By States (Single Track.)

State.	Line Owned.		Total Mileage Owned	New Line Constructed During Year.	Rails.	
	Main Line	Branches and Spurs.			Iron.	Steel.
Virginia	107.80	34.19	141.99	*.22	.06	141.93
North Carolina	599.04	416.86	1,015.90	7.62	31.20	984.70
South Carolina	552.27	245.57	797.84	.97	8.60	789.24
Georgia	570.76	135.89	706.65	.39	.....	706.65
Florida	877.99	580.55	1,458.54	59.38	.....	1,458.54
Alabama	142.12	103.60	245.72	*.17	.....	245.72
Total mileage owned	2,849.98	1,516.66	4,366.64	67.97	39.86	4,326.78

* Reduction.

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RENEWALS OF RAILS AND TIES—State of North Carolina.

New Rails Laid During Year.				New Ties Laid During Year.		
Kind.	Tons.	Weight Per Yard. Pounds.	Average Price per Ton at Distributing Point. Dollars.	Kind.	Number.	Average Price at Distributing Point. Cents.
Steel	12.48	85	29.59	Pine	221,803	31
Steel	.96	70	29.59	Cypress	29,774	33
				Oak	79,720	39
Total steel	13.44	.....	29.59	Total	331,297	33

CONSUMPTION OF FUEL BY LOCOMOTIVES—State of North Carolina.

Locomotives.	Coal—Tons. Bituminous	Wood—Cords. Soft.	Total Fuel Consumed—Tons.	Miles Run.	Average Lbs. Consumed Per Mile.
REVENUE SERVICE—					
Freight	93,968	3,448	95,692	1,888,597	101.34
Passenger	68,401	2,486	69,644	1,547,360	90.02
Mixed	1,128	36	1,146	25,411	90.20
Special	96	4	98	2,134	91.85
Switching	32,413	1,134	32,980	646,610	102.01
Nonrevenue service	10,278	376	10,466	219,679	95.28
Total	206,284	7,484	210,026	4,329,791	97.01
Average cost at distributing point	$ 2.03	$ 1.88	.....	.....	.....

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SEABOARD AIR LINE RAILWAY COMPANY.

OFFICERS.

Title.	Name.	Location of Office.
Receiver	S. Davies Warfield	Baltimore, Md.
Receiver	R. Lancaster Williams	Richmond, Va.
Receiver	E. C. Duncan	Raleigh, N. C.
Agent for Receivers	L. G. Haas	Portsmouth, Va.
President	W. A. Garrett	Portsmouth, Va.
Secretary	D. C. Porteous	New York, N. Y.
Treasurer	R. L. Nutt	Portsmouth, Va.
General Counsel	L. R. Watts	Portsmouth, Va.
Comptroller	T. W. Roby	Portsmouth, Va.
General Manager	C. H. Hix	Portsmouth, Va.
Chief Engineer	W. L. Seddon	Portsmouth, Va.
Traffic Manager—freight	C. R. Capps	Norfolk, Va.
General Freight Agent	L. E. Chaloner	Norfolk, Va.
General Passenger Agent	C. B. Ryan	Portsmouth, Va.

DIRECTORS.

James A. Blair, 24 Broad Street, New York City; N. S. Meldrum, 24 Broad Street, New York City; N. B. Ream, 24 Broad Street, New York City; Y. Vanden Burg, 25 Broad Street, New York City; H. Clay Pierce, 25 Broad Street, New York City; Ernest Thalman, 25 Broad Street, New York City; H. R. Duval, 32 Nassau Street, New York City; B. F. Yoakum, 115 Broadway, New York City; Townsend Scott, Baltimore, Md.; S. Davies Warfield, Baltimore, Md.; W. A. Garrett, Portsmouth, Va.; George W. Watts, Durham, N. C.; C. Sidney Shepard, New Haven, N. Y.; Wallace B. Donham, Boston, Mass.

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PROPERTY OPERATED—State of North Carolina.

1. Line owned by respondent:
   A. Main Line.
   B. Branches and spurs.
2. Line operated by respondent but owned by another corporation, control being secured through stock ownership.
3. Line operated under lease for specified sum.
4. Line operated under contract or agreement, or where the rent is contingent upon earnings or other considerations.
5. Line operated under trackage rights.

Name.	Termini. From—	Termini. To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Roads Named.
1 A.—Seaboard Air Line Railway	Virginia State Line	Weldon	18.40	
	Virginia State Line	Lewiston	32.30	
	Virginia State Line	Norlina	7.50	
	Weldon	Raleigh	96.20	
	Raleigh	Hamlet	96.60	
	Wilmington	Rutherfordton	264.63	
	Monroe	S. C. State Line	14.30	
	Hamlet	S. C. State Line	7.00	
	Henderson	Durham	41.40	
	Franklinton	Louisburg	10.00	
	Moncure	Pittsboro	11.20	
	Ellenboro	Caroleen	4.70	
	Mills Junction	Henrietta Mills	1.70	
	Dickerson	Oxford	4.51	
				610.44
1 B.—Seaboard Air Line Railway	Roanoke Junction	Roanoke Rapids		2.54
4.—Wilmington Railway Bridge Co.	Hilton	Navassa		2.40
Total				615.38

PROPERTY OPERATED—Entire Line.

1 A.—Seaboard Air Line Railway	Hermitage	Norlina	102.10	
	Portsmouth	Weldon	78.60	
	Weldon	Raleigh	96.20	
	Raleigh	Hamlet	96.60	
	Wilmington	Rutherfordton	264.63	
	Monroe	Belt Junction	261.10	
	Belt Junction	Howell	8.10	
	Hamlet	Cheraw	18.28	
	Cheraw	Camden	54.94	
	Camden	Columbia	32.66	

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PROPERTY OPERATED—Entire Line—Continued.

Name.	Termini. From—	Termini. To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Roads Named.
1 A.—Seaboard Air Line Railway—*Con*	Columbia	Savannah	138.55	
	Savannah	Meldrin	16.99	
	Lyons	Montgomery	262.99	
	Savannah	Jacksonville	138.96	
	Jacksonville	River Junction	209.06	
	Fernandina	Cedar Keys	155.70	
	Waldo	Tampa	155.44	
	Henderson	Durham	41.40	
	Dickerson	Oxford	4.51	
	Boykins	Lewiston	35.00	
	Franklinton	Louisburg	10.00	
	Moncure	Pittsboro	11.20	
	Ellenboro	Caroleen	4.70	
	Mill Junction	Henrietta Mills	1.70	
	Lawrenceville	Loganville	10.33	
	Columbus	Albany	88.00	
	Abbeville	Ocilla	30.80	
	Savannah River	Hutchinson's Island	2.08	
	Drifton	Monticello	4.33	
	Tallahassee	St. Mark's	20.35	
	Fernandina	Amelia Beach	.25	
	Archer	Early Bird	28.75	
	Wildwood	Lake Charm	70.16	
	Silver Springs Junction	Silver Springs	1.90	
	Sumterville Jct	Sumterville	2.07	
	Summerfield	Lake Weir	7.65	
	Starke	Waunee	56.44	2,522.57
1 B.—Seaboard Air Line Railway	Roanoke Junction	Roanoke Rapids	2.54	
	Archer (Standard)	Mine	2.83	
	Early Bird Spur		.60	
	Lake Griffin Spur		.59	
	Camp Spur		1.71	
	Belt Junction	Inman Park	5.00	
	Quincy (Owl Mills)		1.95	
	Mutual Mine Spur		2.34	17.56

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PROPERTY OPERATED—Entire Line—Continued.

Name.	Terminals. From—	Terminals. To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Roads Named.
3. Central of Georgia	Lyons	Meldrin		57.65
4. Wilmington Railway Bridge Co	Hilton	Navassa		2.40
5. Western and Atlantic Railway	Howells	Atlanta		3.00
Total mileage operated				2,603.18

The above does not include 2.00 miles of line from Fernandina to Amelia Beach, leased, nor Turkey Creek Spur to Durant, 4.33 miles, leased and Hamlet to Gibson, 10.13 miles, leased.

CAPITAL STOCK.

Description.	Number of Shares Authorized	Par Value of one Share.	Total Par Value Authorized.	Total Par Value Outstanding	Total Par Value Held by Respondent Corporation in Treasury.	Total Par Value Not Held by Respondent Corporation.
Capital stock—common	750,000	$ 100.00	$ 75,000,000	$37,516,000	$ 496,600	$37,019,400
preferred	250,000	100.00	25,000,000	25,000,000	1,105,900	23,894,100
Total	1,000,000	100.00	100,000,000	62,516,000	1,602,500	60,913,500

Purpose of the Issue.		Total Number of Shares Outstanding.
Issued for additions and betterments—common		2,000
Issued for reorganization—	Common	373,160
	Preferred	250,000
Total		625,160

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FUNDED DEBT.

Class of Bond or Obligation.	Term. Date of Issue.	Term. Date of Maturity.	Total Par Value Authorized.	Total Par Value Outstanding.	Total Par Value Held by Respondent Corporation in Treasury.	Total Par Value Not Held by Respondent Corporation.	Interest. Rate per Cent.	Interest. When Payable.	Interest. Amount Accrued During Year.	Interest. Amount Paid During Year.
Mortgage Bonds:										
S. A. L. Ry., first mortgage	1900	1950	$ 75,000,000	$ 39,775,000	$27,000,000	$ 12,775,000	4	Apr.-Oct.	$ 511,000	$.....
S. A. L. Ry., gen. mtg. and col. trust	1907	1937	18,000,000	18,000,000	11,655,000	6,345,000	5	Feb.-Aug.	317,250	.....
S. & R., first mortgage	1886	1926	2,500,000	2,500,000	.....	2,500,000	5	Jan.-July	125,000	125,000
S. & R., regular	.....	1916	690,000	285,000	.....	285,000	6	Feb.-Aug.	17,100	17,100
R. & T. R., first mortgage	1887	1917	260,000	55,000	.....	55,000	6	Apr.-Oct.	3,300	3,300
R. & G., first mortgage	1897	1947	1,500,000	1,200,000	.....	1,200,000	5	Jan.-July.	60,000	60,000
D. & N., first mortgage	1888	1928	248,000	100,000	.....	100,000	6	May-Nov.	6,000	6,000
R. & A. A. L., first mortgage	1886	1926	1,000,000	1,000,000	.....	1,000,000	6	Jan.-July	60,000	60,000
C. C., Consolidated mortgage	1899	1949	3,000,000	3,000,000	.....	3,000,000	4	Jan.-July	120,000	120,000
G. C. & N., first mortgage	1889	1929	5,360,000	5,360,000	.....	5,360,000	5	Jan.-July	268,000	268,000
G. & A., consolidated mortgage	1895	1945	10,000,000	6,085,000	.....	6,085,000	5	Jan.-July	304,250	304,250
G. & A. Term., consolidated mortgage	1898	1948	1,000,000	1,000,000	.....	1,000,000	5	July-Dec.	50,000	50,000
F. C. & P., first mortgage	1888	1918	3,000,000	3,000,000	.....	3,000,000	5	Jan.-July	150,000	150,000
F. C. & P. L. G., ex. mortgage	1890	1930	500,000	410,000	.....	410,000	5	Jan.-July	20,500	20,500
F. C. & P., consolidated mortgage	1893	1943	7,800,000	4,372,000	.....	4,372,000	5	Jan.-July.	218,600	218,600
South Bound, first mortgage	1891	1941	2,100,000	2,033,000	.....	3,033,000	5	Apr.-Oct.	101,650	101,650
Collateral Trust Bonds:										
S. A. L. Ry., Rfg. collateral trust	1901	1911	10,000,000	10,000,000	.....	10,000,000	5	May-Nov.	500,000	500,000
S. A. L. Ry., Rfg. collateral trust	1904	1911	5,000,000	4,651,000	.....	4,651,000	5	May-Sept.	232,716	232,716
S. A. L. Ry., Rfg. collateral trust	1907	1909	5,000,000	700,000	.....	700,000	6	Aug.-Feb.	42,000	.....
Total	.....	.....	151,958,000	103,526,000	38,655,000	64,871,000	.....	.....	3,107,366	2,237,116

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FUNDED DEBT—Continued.

EQUIPMENT TRUST OBLIGATIONS.

STATEMENT OF AMOUNT.

Series or other Designation.	Cash Paid on Delivery of Equipment.	Deferred Payments. Principal. Original Amount.	Deferred Payments. Principal. Amount Outstanding	Deferred Payments. Interest	Interest. Amount Accrued During Year.	Interest. Amount Paid During Year.	Interest. Rate per Cent.
S. A. L., Series "D"	$.....	$ 300,000.00	$ 135,000.00	Coupon Bonds	$ 7,000.00	$ 7,125.00	5
Vermilye & Co., Series "B"	131,293.00	700,000.00	193,000.00	Coupon Bonds	10,117.50	11,430.00	4½
Guaranty Trust Co., Series "C"	284,300.00	1,598,000.00	605,000.00	Coupon Bonds	29,790.00	29,790.00	4½
New York Security Trust Co., Series "D"	172,750.00	640,000.00	320,000.00	Coupon Bonds	18,133.33	18,400.00	5
Blair & Co., Series "E"	112,575.00	500,000.00	300,000.00	Coupon Bonds	16,250.00	16,875.00	5
Blair & Co., Series "F"	259,460.00	1,020,000.00	663,000.00	Coupon Bonds	36,550.00	36,975.00	5
New York Trust Co., "H"	105,770.00	520,000.00	390,000.00	Coupon Bonds	20,583.34	21,450.00	5
Providence Life and Trust Co., "I"	419,502.50	1,300,000.00	1,040,000.00	Coupon Bonds	55,791.66	56,875.00	5
New York Trust Co., Series "J"	238,750.00	900,000.00	720,000.00	Coupon Bonds	39,000.00	39,375.00	5
Philadelphia Trust, S. D. and Insurance Co., Series "K"	93,000.00	300,000.00	255,000.00	Coupon Bonds	13,125.00	13,125.00	5
New York Trust Co., "G"	346,750.00	1,760,000.00	1,232,000.00	Coupon Bonds	67,466.67	68,200.00	5
Total	2,164,150.50	9,538,000.00	5,853,000.00		313,807.50	319,620.00	

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RECAPITULATION OF FUNDED DEBT.

Class of Debt.	Total Par Value Outstanding.	Total Par Value Held by Respondent Corporation in Treasury.	Total Par Value Not Held by Respondent Corporation.	Interest.	
				Amount Accrued During Year.	Amount Paid During Year.
Mortgage bonds	$ 88,175,000	$ 38,655,000	$ 49,520,000	$2,332,650.00	$1,504,400.00
Collateral trust bonds	15,351,000	.....	15,351,000	774,716.66	732,716.66
Equipment trust obligations	5,853,000	.....	5,853,000	313,807.50	319,620.00
Total	109,379,000	38,655,000	70,724,000	3,421,174.16	2,556,736.66

RECAPITULATION OF CAPITALIZATION.

Account.	Total Par Value Outstanding.	Assignment to Railways.	Amount per Mile of Line.		Remarks.
			Miles.	Amount.	
Capital stock	$ 62,516,000	$ 62,516,000	2,556.59	$ 24,453.00	Funded debt per mile computed on bonded liability in the hands of the public and in the treasury.
Funded debt	109,379,000	109,379,000	2,556.59	42,783.00	
Total	171,895,000	171,895,000	2,556.59	67,236.00	

RECEIVERS' CERTIFICATES.

Date Issued.	Amount Issued.	Amount Outstand'g	Interest.		Rate.
			Amount Accrued During Year.	Amount Paid During Year.	
June 15, 1908	$3,000,000	$3,000,000	$180,000.00	$180,000.00	6%
June 16, 1908	260,000	260,000	15,600.00	15,600.00	6%
January 1, 1909	4,250,000	4,250,000	104,548.61	104,548.61	5%
Total	7,510,000	7,510,000	300,148.61	300,148.61	

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CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS.	
Cash	$ 3,213,294.03
Bills receivable	91,839.17
Due from agents	256,532.31
Due from solvent companies and individuals	609,789.82
Traffic balances due from other companies	381,596.78
Other cash assets (excluding materials and supplies)*	149,145.28
Total—Cash and current assets	4,702,197.39
Balance—current liabilities	10,004,833.53
Total	14,707,030.92
CURRENT LIABILITIES ACCRUED.	
Receivers' certificates	7,510,000.00
Loans and bills payable	2,496,673.89
Audited vouchers and accounts	1,402,443.73
Wages and salaries	576,285.70
Traffic balances due to other companies	337,279.60
Matured interest coupons unpaid	2,205,615.74
Miscellaneous	178,732.26
Total—Current liabilities	14,707,030.92
Total	14,707,030.92

* Materials and supplies on hand, $1,368,819.43.

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EXPENDITURES FOR ADDITIONS AND BETTERMENTS.

Account.	Total Charged to Capital.
Right of way and station grounds	$ 100,431.17
Real estate	2,130.75
Bridges, trestles and culverts	252,055.19
Increased weight of rail	90,214.88
Ballast	97,710.00
Sidings and spur tracks	92,094.66
Terminal yards	61,396.43
Fencing right of way	3,336.32
Improvement of over and under grade crossings	12,436.39
Block and other signal apparatus	1,895.64
Telegraph and telephone lines	17,867.48
Station buildings and fixtures	28,984.06
Shops, enginehouses and turntables	9,557.59
Shop machinery and tools	8,851.25
Water and fuel stations	34,267.59
Grain elevators and storage warehouses	16,103.54
Dock and wharf property	204,127.08
Electric light and power plants	555.13
Miscellaneous structures	15,842.14
Equipment	113,430.49
Total—entire line	1,163,287.78

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EXPENDITURES FOR ROAD.

Account.	Expenditures for New Lines or Extensions During Year, Charged to Capital.	Expenditures for Additions and Betterments During Year Charged to Capital.	Total Cost to June 30, 1908.	Total Cost to June 30, 1909.
ROAD—				
Stock bonus to subscribers to $5,000,000 bonds	$ 3,496.77	$	$12,497,500.00	$12,497,500.00
Engineering		22,399.31	60,329.53	86,225.61
Right of way and station grounds		100,431.17	805,749.35	906,180.52
Real estate		2,130.75	90,823.92	92,954.67
Grading	12,578.65	21,606.50	600,572.38	634,757.53
Tunnels			580,000.00	580,000.00
Bridges, trestles and culverts		252,051.69	345,486.01	597,537.70
Ties	8,753.16	18,273.87	213,094.09	240,121.12
Rails	6,184.82	90,214.88	994,341.33	1,090,741.03
Frogs and switches	569.10	11,798.73	116,840.81	129,208.64
Track fastenings and other material	861.93	30,190.01	271,322.49	302,374.43
Ballast		97,710.00	428,581.29	526,291.29
Track laying and surfacing	2,010.30	49,203.27	295,896.27	346,609.84
Roadway tools		19.40		19.40
Fencing right of way		3,336.32	49,384.38	52,720.70
Crossings and signs		12,436.39	123,800.39	136,236.78
Interlocking and other signal apparatus		1,895.64	11,562.13	13,457.77
Telegraph and telephone lines		17,867.48	1,775.15	19,642.63
Station buildings and fixtures		28,984.06	904,047.95	933,032.01
Shops, enginehouses and turntables		9,557.59	501,467.86	511,025.45
Shop machinery and tools		8,851.25	274,479.00	283,330.25
Water stations		12,706.92	68,364.91	81,071.83
Fuel stations		21,560.67	119,354.62	140,915.29
Grain elevators			632.89	632.89
Storage warehouses		16,103.54	10,025.11	26,128.65
Dock and wharf property		204,127.08	288,891.78	493,018.86
Electric light plants		555.13	10,942.38	11,497.51
Electric power plants			700.00	700.00
Acquired by control of stock			94,315,842.34	94,315,842.34
Miscellaneous structures		15,842.14	62,110.34	77,952.48
Repairs of equipment		3.50		3.50
Cost of road purchased			8,533.13	8,533.13
Total	34,454.73	1,049,857.29	114,051,951.83	115,136,263.85

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EXPENDITURES FOR EQUIPMENT, GENERAL EXPENDITURES, AND RECAPITULATION.

Account.	Expenditures for New Lines or Extensions During Year Charged to Capital.	Expenditures for Additions and Betterments During Year Charged to Capital.	Total Cost to June 30, 1908.	Total Cost to June 30, 1909.
EQUIPMENT—				
Acquired through stock purchased	$	$	$ 3,582,114.02	$3,582,114.02
Steam locomotives			3,256,636.01	3,370,066.50
Destroyed equipment to June 30, 1903		113,430.49	* 377,694.53	* 377,694.53
Passenger train cars			732,245.04	732,245.04
Freight train cars			10,061,026.31	10,061,026.31
Work equipment			206,262.92	206,290.20
Floating equipment			11,901.30	11,874.02
Depreciation to July 1, 1907			* 2,684,175.21	*2,684,175.21
Total		113,430.49	14,788,315.86	14,901,746.35
GENERAL EXPENDITURES—				
Law expenses			7,585.54	7,585.54
Insurance			100.00	100.00
Other expenditures			11,066.04	11,066.04
Total			18,751.58	18,751.58
RECAPITULATION—				
Road	34,454.73	1,049,857.29	114,051,951.83	115,136,263.85
Equipment		113,430.49	14,788,315.86	14,901,746.35
General expenditures			18,751.58	18,751.58
Total—Entire line	34,454.73	1,163,287.78	128,859,019.27	130,056,761.78
Cost of road per mile of line			44,651.83	45,035.09
Cost of equipment per mile of line			5,789.69	5,828.76
General expenditures per mile of line			7.34	7.33
Total per mile of line			50,448.86	50,871.18

* Credit.

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INCOME ACCOUNT.

OPERATING INCOME—			
Rail operations:			
Operating revenues	$16,451,676.55		
Operating expenses	11,446,032.04		
Net operating revenue		$ 5,005,644.51	
Revenues	87,308.87		
Expenses	100,991.31		
Net deficit		13,682.44	
Total net revenue		4,991,962.07	
Taxes accrued		623,934.77	
Operating income			$ 4,368,027.30
OTHER INCOME—			
Rents accrued from lease of road		2,190.00	
Other rents—Credits:			
Hire of equipment—balance	95,868.09		
Joint facilities	18,621.66		
Miscellaneous rents	91.17		
Total		114,580.92	
Dividends declared on stocks owned or controlled		30,813.67	
Interest accrued on funded debt owned or controlled		7,867.47	
Total other income			155,452.06
Gross corporate income			4,523,479.36
DEDUCTIONS FROM GROSS CORPORATE INCOME—			
Rents accrued for lease of other roads		51,000.00	
Joint facilities	54,984.15		
Miscellaneous rents	13,028.16		
Total		68,012.31	
Interest accrued on funded debt		3,421,174.16	
Other interest		495,105.49	
Total deductions from gross corporate income			4,035,291.96
Balance for year carried forward to credit of profit and loss			488,187.40

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PROFIT AND LOSS ACCOUNT.

	Debit.	Credit.
Balance June 30, 1908	$ 2,669,758.37	
DEDUCTIONS FOR YEAR:		
Discount on Receivers' Certificates		
Adjustment in material accounts	170,000.00	
	5,589.48	
	2,845,347.85	
Balance for year brought forward from Income Account		$ 488,187.40
ADDITIONS FOR YEAR:		
Unpaid amounts on audited pay rolls		48,153.95
Profit on purchase of secutities		1,050.00
Sundry liability accounts		14,700.36
Balance debit, June 30, 1909, carried to balance sheet		2,293,256.14
		2,845,347.85

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OPERATING REVENUES—State of North Carolina.

Account.	Total revenues.
REVENUE FROM TRANSPORTATION—	
Freight revenue	$ 3,809,865.50
Passenger revenue	833,698.30
Excess baggage revenue	9,271.68
Mail revenue	115,499.31
Express revenue	163,967.78
Other passenger-train revenue	203.54
Total Passenger Train Revenue	1,122,640.61
Switching revenue	10,915.94
Special service train revenue	7,133.37
Miscellaneous transporataion revenue	42.14
Total revenue from transportation	4,950,597.56
REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION—	
Station and train privileges	1,612.72
Storage—freight	27,533.65
Storage—baggage	230.50
Car service	5,384.04
Rents of buildings and other property	8,554.45
Miscellaneous	2,517.90
Total revenue from operations other than transportation	45,833.26
Joint facilities revenue—creditor	1,144.83
Total operating revenues—State	4,997,575.65
Total operating revenues—entire line	16,451,676.55

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RAILWAY STOCKS OWNED.

ACTIVE CORPORATIONS.

Name of Corporation and Security.	Par Value of Stocks Owned Not Held in Sinking or Other Funds.		Rate.	Dividends Declared.	Valuation.
	Unpledged.	Pledged.			
STOCKS OF RESPONDENT CORPORATION—					
S. A. L. Ry.—preferred	$1,105,900.00	$		$	$1,105,900.00
S. A. L. Ry.—common	496,600.00				496,600.00
STOCKS OF CORPORATIONS WHOSE PROPERTY DOES NOT FORM A PART OF THE SYSTEM OF RESPONDENT CORPORATION—					
Atlanta and B'ham Air Line Ry		1,525,000.00			
Columbia, Newberry and Laurens Railroad	83,350.00				1,000.00
Catawba Valley Ry	45,000.00				45,500.00
Chesterfield and Lancaster Ry	300,000.00				
Florida West Shore Ry		500,000.00			75,200.00
Macon, Dublin and Savannah Railroad	940,000.00				
Plant City, Arcadia and Gulf Railroad	137,500.00				91,464.00
Richmond-Washington Co		445,000.00	4%	17,800.00	445,000.00
Tallahassee, Perry and Southeast Railway	307,500.00				
Union Springs and Northern Ry	40,000.00				
Wilmington Ry. Bridge Co	20,000.00				1.00
Athens Terminal Co	12,500.00				
Durham Union Station Co	8,333.34		5%	416.67	8,333.34
Jacksonville Terminal Co		50,000.00			26,929.97
Norfolk and Portsmouth Belt Line Railroad	7,200.00				7,708.09
North Carolina Terminal Co	5,000.00				5,290.48
Savannah Union Station Co	100,000.00				54,638.36
Tampa Terminal Co	29,500.00				29,588.89
Total	3,638,883.34	2,520,000.00		18,216.67	2,393,154.13

INACTIVE CORPORATIONS.

Name of Corporation.	Name of Security.	Total Par Value of Stock Outstanding.	Par Value of Stocks Owned.		Valuation of Stocks Owned.
			Unpledged.	Pledged.	
Atlantic, Suwanee River and Gulf Railway	Stock	$ 380,000.00	$	$380,000.00	$
Seaboard and Roanoke R. R	Com. stock	1,414,200.00		1,144,200.00	
Seaboard and Roanoke R. R	Guaranteed	200,000.00		200,000.00	
Seaboard and Roanoke R. R	2d preferred	44,200.00		44,200.00	
South Bound R. R	Stock	2,033,000.00	2,033,000.00		224,605.79
Total		3,801,400.00	2,033,000.00	1,768,400.00	224,605.79

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RAILWAY FUNDED DEBT OWNED.

ACTIVE CORPORATIONS.

Name of Corporation and Security.	Par Value of Funded Debt Owned Not Held in Sinking or Other Funds.		Interest Accrued.		Valuation of Funded Debt Owned.
	Unpledged.	Pledged.	Rate.	Amount.	
FUNDED DEBT OF RESPONDENT CORPORATION—					
Seaboard Air Line Railway, first mortgage, 4's	$ 1,500,000.00	$25,500,000.00		$	$ 27,000,000.00
Seaboard Air Line Railway, general mortgage, 5's	568,000.00	11,087,000.00			11,655,000.00
FUNDED DEBT OF CORPORATIONS WHOSE PROPERTY FORMS A PART OF THE SYSTEM OF RESPONDENT CORPORATION—					
Georgia and Alabama, first consolidated mortgage		100,000.00			100,000.00
Seaboard Air Line Belt, first mortgage	600,000.00				510,625.00
FUNDED DEBT OF CORPORATIONS WHOSE PROPERTY DOES NOT FORM A PART OF THE SYSTEM OF RESPONDENT CORPORATION—					
Atlanta and Birmingham Air Line Railway, first mortgage					127,500.00
Atlanta and Birmingham Air Line Railway, second mortgage		2,000,000.00			2,000,000.00
Athens Terminal Co	150,000.00		5%	3,662.47	90,000.00
Catawba Valley Railway	100,000.00	135,000.00			150,000.00
Charlotte, Monroe and Columbia Railroad	115,000.00		5%	1,750.00	30,156.00
Chesterfield and Lancaster Railroad	35,000.00				50,000.00
Durham Union Station Co	47,000.00		5%	650.00	13,000.00
Florida West Shore Railway	13,000.00				35,720.00
Macon, Dublin and Savannah Railroad	38,000.00	5,000.00	5%	700.00	41,580.70
Roanoke River Railway	9,000.00		6%	825.00	33,000.00
Tallahassee, Perry and Southeastern Railway	33,000.00	315,000.00			202,322.39
Total	3,208,000.00	39,142,000.00		7,587.47	42,038,904.09

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RAILWAY FUNDED DEBT OWNED—Continued

INACTIVE CORPORATIONS.

Name of Corporation.	Name of Security.	Total Par Value of Funded Debt Outstanding.	Par Value of Funded Debt Owned.		Valuation of Funded Debt Owned.
			Unpledged.	Pledged.	
Alantic Suwanee River and Gulf Ky	1st. mtg. bonds	$448,000.00	$.....	$448,000.00	$273,283.78
Oxford and Coast Line R. R.	1st. mtg. bonds	25,000.00	.....	25,000.00	82,476.39
Fernandina Terminal	1st. mtg. bonds	30,000.00	.....	30,000.00	30,000.00
Fernandina Terminal	1st. mtg. bonds	20,000.00	20,000.00	.....	20,000.00
Total		523,000.00	20,000.00	503,000.00	405,760.17

MISCELLANEOUS STOCKS AND FUNDED DEBT OWNED.

OTHER THAN RAILWAY STOCKS.

Name.	Total Par Value of Securities. Owned.	Rate.	Dividends Declared.	Valuation.
Baltimore Steam Packet Co	$ 400,000.00	.....	$.....	$ 800,229.15
Old Dominion Steamship Co	210,000.00	6%	12,597.00	248,750.00
Atlantic Compress Co	43,400.00	.....	.....	43,400.00
Seaboard Investment Co Chas. Aug. and Chatta, A. L.	183,700.00	.....	.....	132,236.25
Georgia Construction Co	25,000.00	.....	.....	28,678.33
Total	862,100.00	.....	12,597.00	1,253,293.73

OTHER THAN RAILWAY FUNDED DEBT.

Name.	Total Par Value of Securities Owned.	Interest Accrued.	Valuation.
Florida Publishing Co	$ 4,666.67	$ 280.00	$ 800.00
Total	4,666.67	280.00	800.00

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OPERATING EXPENSES—Entire Line.

Account.	Amount.	Ratio to General Account, per cent.	Ratio to Total Operating Expenses, per cent.
MAINTENANCE OF WAY AND STRUCTURES—			
1. Superintendence	$ 97,869.98	4.18	.86
2. Ballast	5,844.91	.25	.05
3. Ties	409,022.71	17.46	3.59
4. Rails	91,579.63	3.91	.80
5. Other track material	109,956.85	4.69	.97
6. Roadway and track	895,238.83	38.22	7.86
7. Removal of snow, sand, and ice	295.38	.01	
8. Tunnels			
9. Bridges, trestles and culverts	438,589.11	18.73	3.85
10. Over and under grade crossings	9,348.48	.40	.08
11. Grade crossings, fences, cattle guards and signs	7,610.03	.33	.07
12. Snow and sand fences and snowsheds			
13. Signals and interlocking plants	1,192.00	.05	.01
14. Telegraph and telephone lines	5,677.63	.24	.05
15. Electric power transmission			
16. Buildings, fixtures and grounds	171,353.38	7.32	1.50
17. Docks and wharves	44,102.93	1.88	.39
18. Roadway tools and supplies	30,666.72	1.31	.27
19. Injuries to persons	13,096.61	.56	.12
20. Stationery and printing	2,702.38	.12	.02
21. Other expenses	7,986.15	.34	.07
Total of accounts numbers 1 to 21	2,342,133.71	100.00	20.56
II. MAINTENANCE OF EQUIPMENT—			
24. Superintendence	64,229.52	2.72	.56
25. Steam locomotives—repairs	883,728.99	37.36	7.76
26. Steam locomotives—renewals	16,617.15	.70	.15
27. Steam locomotives—depreciation	65,425.06	2.77	.57
28. Electric locomotives—repairs			
29. Electric locomotives—renewals			
30. Electric locomotives—depreciation			
31. Passenger-train cars—repairs	277,360.64	11.73	2.43
32. Passenger-train cars—renewals	2,894.62	.12	.03
33. Passenger-train cars—depreciation	23,062.31	.98	.20

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OPERATING EXPENSES—Entire Line—Continued.

Account.	Amount.	Ratio to General Account, per cent.	Ratio to Total Operating Expenses, per cent.
MAINTENANCE OF EQUIPMENT—*Continued.*			
34. Freight-train cars—repairs	$ 715,873.46	30.27	6.28
35. Freight-train cars—renewals	12,031.78	.51	.11
36. Freight-train cars—depreciation	150,014.05	6.34	1.32
37. Electric equipment of cars—repairs			
38. Electric equipment of cars—renewals			
39. Electric equipment of cars—depreciation	517.62	.02	
40. Floating equipment—repairs	13,785.15	.58	.12
41. Floating equipment—renewals	150.00	.01	
42. Floating equipment—depreciation	1,062.20	.04	.01
43. Work equipment—repairs	52,287.81	2.21	.46
44. Work equipment—renewals			
45. Work equipment—depreciation	3,936.90	.17	.03
46. Shop machinery and tools	68,672.55	2.90	.60
47. Power plant equipment			
48. Injuries to persons	10,357.84	.43	.09
49. Stationery and printing	4,143.80	.17	.04
50 Other expenses	232.01	.01	
Total of accounts numbers 24 to 50	2,365,348.22	100.00	20.76
III. TRAFFIC EXPENSES—			
53. Superintendence	170,960.60	29.23	1.50
54. Outside agencies	261,061.01	44.64	2.29
55. Advertising	41,713.58	7.13	.37
56. Traffic associations	20,488.29	3.50	.18
57. Fast freight lines	3,081.94	.53	.03
58. Industrial and immigration bureaus	18,041.95	3.09	.16
59. Stationery and printing	56,188.79	9.61	.49
60. Other expenses	13,267.59	2.27	.11
Total of accounts numbers 53 to 60	584,803.75	100.00	5.13
IV. TRANSPORTATION EXPENSES—			
61. Superintendence	126,908.97	2.29	1.11
62. Dispatching trains	85,955.65	1.55	.75
63. Station employees	1,090,013.17	19.65	9.57
64. Weighing and car-service associations	34,235.24	.62	.30
65. Coal and ore docks			
66. Station supplies and expenses	66,578.45	1.20	.58
67. Yardmasters and their clerks	84,507.67	1.52	.74

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OPERATING EXPENSES—Entire Line—Continued.

Account.	Amount.	Ratio to General Account, per cent.	Ratio to Total Operating Expense, per cent.
TRANSPORTATION EXPENSES—*Continued.*			
68. Yard conductors and brakemen	$ 142,968.36	2.58	1.25
69. Yard switch and signal tenders	3,825.63	.07	.03
70. Yard supplies and expenses	5,944.46	.10	.05
71. Yard enginemen	126,119.56	2.27	1.11
72 Enginehouse expenses—yard	26,495.20	.48	.23
73. Fuel for yard locomotives	161,282.55	2.90	1.42
74. Water for yard locomotives	9,348.22	.17	.08
75. Lubricants for yard locomotives	2,130.51	.04	.02
76. Other supplies for yard locomotives	2,879.09	.05	.03
79. Motormen			
80. Road enginemen	637,079.23	11.48	5.59
81. Enginehouse expenses—road	101,978.03	1.84	.90
82. Fuel for road locomotives	1,289,929.71	23.25	11.32
83. Water for road locomotives	65,088.13	1.17	.57
84. Lubricants for road locomotives	21,434.07	.39	.19
85. Other supplies for road locomotives	21,697.88	.39	
86. Operating power plants			
87. Purchased power			
88. Road trainmen	467,057.05	8.42	4.10
89. Train supplies and expenses	154,353.04	2.78	1.35
90. Interlockers and block and other signals—operation	6,650.85	.12	.06
91. Crossing flagmen and gatemen	16,524.98	.30	.15
92. Drawbridge operation	8,272.61	.15	.07
93. Clearing wrecks	26,962.90	.49	.24
94. Telegraph and telephone—operation	44,421.93	.80	.39
95. Operating floating equipment	48,767.09	.88	.43
96. Express service			
97. Stationery and Printing	53,744.49	.97	.47
98. Other expenses	8,044.80	.14	.07
99. Loss and damage—freight	209,637.62	3.78	1.84
100. Loss and damage—baggage	5,515.81	.10	.05
101. Damage to property	73,732.84	1.33	.65
102. Damage to stock on right of way	88,638.58	1.60	.78
103. Injuries to persons	229,223.82	4.13	2.01
Total of accounts numbers 61 to 103 (excepting numbers 77 and 78.)	5,547,948.19	100.00	48.69

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OPERATING EXPENSES—Entire Line—Continued.

Account.	Amount.	Ratio to General Account, per cent.	Ratio to Total Operating Expense, per cent.
V. General Expenses—			
106. Salaries and expenses of general officers	$ 56,916.78	10.29	.50
107. Salaries and expenses of clerks and attendants	206,501.91	37.32	1.81
108. General office supplies and expenses	17,620.40	3.18	.16
109. Law expenses	107,947.78	19.51	.95
110. Insurance	127,215.24	22.99	1.12
111. Relief department expenses			
112. Pensions	1,620.00	.29	.01
113. Stationery and printing	20,808.50	3.77	.18
114. Other expenses	14,683.31	2.65	.13
Total of accounts numbers 106 to 114	553,313.92	100.00	4.86
Total operating expenses (excluding "joint facility" accounts numbers 22, 23, 51, 52, 77, 78, 104, 105, 115, and 116.)	11,393,547.49		100.00

SUMMARY.

Account.	Amount.
Maintenance of Way and Structures—	
Total of accounts, numbers 1 to 21	$ 2,342,133.71
22. Maintaining joint tracks, yards and other facilities—debit	31,707.93
23. Maintaining joint tracks, yards and other facilities—credit	15,699.35
Total—maintenance of way and structure	2,358,142.29
Ratio to total operating expenses (per cent.)*	20.60
Maintenance of Equipment—	
Total of accounts numbers 24 to 50	2,365,348.22
51. Maintaining joint equipment at terminals—debit	10,063.93
52. Maintaining joint equipment at terminals—credit	265.63
Total—maintenance of equipment	2,375,146.52
Ratio to total operating expenses (per cent)*	20.75
Traffic Expenses—	
Total of accounts numbers 53 to 60	584,803.75
Total—traffic expenses	584,803.75
Ratio to total operating expenses (per cent)*	5.11
Transportation Expenses—	
Total of accounts numbers 61 to 103 (excepting numbers 77 and 78)	5,547,948.19

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OPERATING EXPENSES—Entire Line—Continued.

SUMMARY—Continued.

Account.	Amount.
TRANSPORTATION EXPENSES—*Continued.*	
77. Operating joint yards and terminals—debit	$ 99,074.19
78. Operating joint yards and terminals—credit	77,077.84
104. Operating joint tracks and facilities—debit	4,080.62
105. Operating joint tracks and facilities—credit	3,373.61
Total—transportation expenses	5,570,651.55
Ratio to total operating expenses (per cent)*	48.67
GENERAL EXPENSES—	
Total of accounts numbers 106 to 114	553,313.92
115. General administration joint tracks, yards and terminals—debit	4,117.17
116. General administration joint tracks, yards and terminals—credit	143.16
Total—General expenses	557,287.93
Ratio to total operating expenses (per cent)*	4.87
Total operating expenses	11,446,032.04
Ratio of operating expenses to operating revenues (per cent)*	69.57
OPERATING EXPENSES—STATE OF NORTH CAROLINA—	
I. Maintenance of way and structures	651,469.01
II. Maintenance of equipment	751,830.63
III. Traffic expenses	140,031.20
IV. Transportation expenses	1,515,829.76
V. General expenses	134,748.03
Total operating expenses	3,193,908.63
Ratio of operating expenses to operating revenues (per cent)*	63.91

* Two (2) decimal figures required.

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OUTSIDE OPERATIONS.

Designation.	Revenues.	Expenses	Net Deficit.
Dining and special car service	$87,308.87	$100,991.31	$ 13,682.44
Total			13,682.44

RENTS RECEIVABLE.

FROM LEASE OF ROAD.

Road Leased.	Location of Property.	Name of Lessee.	Item.	Total.
Carthage Branch	Cameron to Carthage N. C.	Randolph and Cumberland R. R.	$1,440.00	
Gibson Branch	Hamlet to Gibson	N. & S. C. R. R.	750.00	
Total				$ 2,190.00

FROM JOINT FACILITIES.

Facility Leased.	Location of Property.	Name of Lessee.	Item.	Total.
JOINT TRACKS—				
Main line track	Weldon, N. C. to Garys, N. C.	A. C. L. R. R.	$ 5,914.11	
	Archer, Fla., to Morriston, Fla.	A. C. L. R. R.	3,861.06	
	Welborn, Fla.	Florida and Georgia Ry.	240.00	
	Tavares, Fla., to Ellsworth Jct., Fla.	Tavares and Gulf R.R.	195.00	
JOINT YARDS AND TERMINALS—				
Other stations				$ 8,404.49
Total				18,621.66

NOTE.—Other miscellaneous rents, $91.17.

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RENTS PAYABLE.

FOR LEASE OF ROAD.

Road Leased.	Location of Property.	Cash.	Total.
Lyons Branch of C. of Ga. Ry	Meldrim, Ga., to Lyons, Ga	$43,500.00	
Belt R. R. Co	Columbus, Ga	7,500.00	
Total			$51,000.00

FOR JOINT FACILITIES.

Facility Leased.	Location of Property.	Name of Lessor.	Item.	Total.
JOINT TRACKS—				
Waterworks tracks	Montgomery, Ala	Central of Ga. R. R.	$ 341.00	
Passenger train	Howells, Ga., to Atlanta, Ga	N. C. & St. L. Ry.	8,124.96	
Bridge and tracks	Hilton, N. C., to Navassa, N. C.	Wilmington Bridge Co	5,425.00	
Compress track	Americus, Ga	C. of Ga. Ry	106.04	$ 13,997.00
Joint yards and terminals				40,987.15
Total				54,984.15

MISCELLANEOUS RENTS.

Description of Property.	Location of Property.	Name of Lessor.	Item.	Total.
Rental of Right of way	Durham, N. C	Southern Railway	$ 600.00	
Rental of Right of way	Portsmouth, Va	City of Portsmouth	2,815.00	
Rental of land	Richmond, Va	N. W. Bowe, agent for A. D. Williams	600.00	
Rental of land	Jacksonville, Fla	Dexter Hunter	9,000.00	
Rental of land	Howells, Ga	Southern Railway	13.16	
Total				$ 13,028.16

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HIRE OF EQUIPMENT.

EQUIPMENT INTERCHANGED.

Kind of Equipment.	Basis of Payment.				Compensation.	
	Number Locom'e Days	Number Locom'e Miles.	Number Car-days	Number Car-miles	Rate.	Amount.
ACCRUED ON EQUIPMENT BORROWED—						
Passenger locomotives						
Freight locomotives	2,630					$ 10,623.82
Work locomotives						
Passenger train cars			309	1,089,525		31,585.67
Freight-train cars			1,766,555		25%	441,751.35
Work cars			2			35.83
Total	2,630		1,766,866	1,089,525		483,996.67
ACCRUED ON EQUIPMENT LOANED—						
Passenger locomotives						
Freight locomotives	8,587	149,155				48,277.78
Work locomotives						
Passenger-train cars			1,445	1,483,078		56,265.93
Freight train cars			2,228,944	465,137		561,527.07
Work Cars			28			237.50
Total	8,587	149,155	2,230,417	1,948,215		666,308.28

RECAPITULATION OF HIRE OF EQUIPMENT.

Account.	Amount Receivable.	Amount Payable.
A. Equipment leased	$	$
B. Equipment interchanged	666,308.28	483,996.67
C. Private cars		86,443.52
Total	666,308.28	570,440.19
Balance	95,868.09	

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TAXES AND ASSESSMENTS.

FOR REPORTING COMPANY'S OWNED AND PROPRIETARY LINES.

State.	Ad Valorem Tax.		Specific Tax.			Total.
	On the Value of Real and Personal Property.	On the Value of Stocks or Bonds; or on Valuation based on Earnings, Dividends, or other Results of Operation.	On Stocks, Bonds, Loans, Etc.	On Gross or Net Earnings, Revenue, or Dividends.	On Traffic, or some Physical Quality of Property Operated or on Privilege.	
Virginia	$60,408.07	$.....	$ 50.00	$ 9,188.86	$.....	$ 69,646.93
North Carolina	135,083.59	.....	.....	.....	3,127.55	138,211.14
South Carolina	74,126.22	.....	.....	1,575.67	.....	75,751.89
Georgia	132,816.48	8,660.80	100.00	.....	.....	141,577.36
Florida	171,177.42	.....	.....	.....	8,815.00	179,992.42
Alabama	15,347.57	3,407.46	.....	.....	.....	18,755.03
Total	589,009.35	12,068.34	150.00	.....	11,942.55	623,934.77

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COMPARATIVE GENERAL BALANCE SHEET.

June 30, 1908.	Assets.	June 30, 1909.	Year ending June 30, 1909.	
Total.		Total.	Increase.	Decrease.
$114,051,951.83	Coast of road	$115,136,263.85	$ 1,084,312.02	$
14,788,315.86	Cost of equipment	14,901,746.35	113,430.49	
18,751.58	General expenditures	18,751.58		
3,858,309.65	Stocks owned	3,871,053.65	12,744.00	
42,327,364.26	Funded debt owned	42,445,464.26	118,100.00	
	OTHER PERMANENT INVESTMENTS:			
108,500.00	Leasehold interest in Wilmington Railway Bridge Company (per contra.)	108,500.00		
5,760,000.00	First mortgage A. & B. A. L. Ry. to Knickerbocker Trust Co., to secure 4 per cent. 30 year gold bonds (per contra.)	5,760,000.00		
5,058,046.24	Cash and current assets	4,702,197.39		355,848.85
	OTHER ASSETS:			
1,204,902.03	Materials and supplies	1,368,819.43	163,917.40	
6,733,208.22	Sundries	7,610,459.34	877,251.12	
2,669,758.39	Profit and loss	2,293,256.14		376,502.23
196,579,108.04	Grand total	198,216,511.99	1,637,403.95	
	LIABILITIES:			
62,516,000.00	Capital stock	62,516,000.00		
110,324,000.00	Funded debt	109,379,000.00		945,000.00
12,049,056.43	Current liabilities	14,707,030.92	2,657,974.49	
602,415.43	Accrued interest on funded debt not yet payable	605,356.26	2,940.83	
102,755.87	Other accrued interest	109,626.31	6,870.44	
314,487.24	Other accrued taxes	304,313.55		
39,959.63	Reserve for acquiring outstanding capital stock of Proprietary Cos.	39,959.63		
108,500.00	Wilmington Ry. Bridge Bonds (per contra.)	108,500.00		
5,760,000.00	S. A. L. Ry. Atlanta-Birmingham First Mortgage 4 per cent. 30-year gold bonds (per contra)	5,760,000.00		
1,955,630.40	Due to Proprietary Cos.	2,266,455.40	310,825.00	
2,806,303.04	Reserve account	2,420,269.92		386,033.12
196,579,108.04	Grand total	198,216,511.99	1,637,403.95	

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EMPLOYEES AND SALARIES—State of North Carolina.

Class.	Number on June 30.	Total Number of Days Worked.	Yearly compensation.	Average Daily Compention.
General officers	15	1,298	$ 19,585.43	$ 15.09
Other officers	8	2,652	20,877.40	7.87
General office clerks	147	52,284	114,916.09	2.20
Station agents	90	23,620	41,593.49	1.76
Other station men	416	116,796	164,615.87	1.41
Enginemen	102	28,173	133,829.41	4.75
Firemen	129	28,273	54,577.66	1.93
Conductors	73	17,493	65,871.07	3.77
Other trainmen	265	56,330	84,243.59	1.50
Machinists	84	21,271	62,506.44	2.94
Carpenters	92	23,688	58,736.23	2.48
Other shopmen	326	70,269	139,364.34	1.98
Section foremen	96	33,252	55,326.73	1.66
Other trackmen	963	223,470	240,914.27	1.08
Switch tenders, crossing tenders and watchmen	42	11,924	15,409.03	1.29
Telegraph operators and dispatchers	132	29,775	57,762.87	1.94
Employees—account floating equipment	3	1,024	2,104.56	2.06
All other employees and laborers	446	130,115	217,063.71	1.67
Total (including general officers)	3,429	871,707	1,549,298.19	1.78
Less general officers	15	1,298	19,585.43	15.09
Total (excluding general officers)	3,414	870,409	1,529,712.76	1.76
DISTRIBUTION OF ABOVE—				
Maintenance of way and structures	1,059	256,722	296,241.00	1.15
Maintenance of equipment	502	115,228	260,607.01	2.26
Traffic expenses	69	23,420	72,294.00	3.09
Transportation expenses	1,683	439,495	832,354.69	1.89
General expenses	101	32,814	83,084.92	2.53
Outside operations	15	4,028	4,716.57	1.17
Total (including general officers)	3,429	871,707	1,549,298.19	1.78
Less general officers	15	1,298	19,585.43	15.09
Total (excluding general officers)	3,414	870,409	1,529,712.76	1.76
Total (including general officers)—entire line	14,421	3,678,087	6,537,123.12	1.78

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TRAFFIC AND MILEAGE STATISTICS—Entire Line.

Item.	Column for Number Passengers Tonnage, etc.	Columns for Revenue and Rates.		
		Dollars.	*Cts.*	*Mills.*
PASSENGER TRAFFIC—				
Number of passengers carried earning revenue	3,402,794			
Number of passengers carried one mile	161,967,388			
Number of passengers carried one mile per mile of road	62,071			
Average distance carried—miles	47.60			
Total passenger revenue		3,491,727	56	
Average amount received from each passenger		1	02	614
Average receipts per passenger per mile			02	156
Total passenger service train revenue		4,520,915	90	
Passenger service train revenue per mile of road		1,732	54	
Passenger service train revenue per train mile			96	030
FREIGHT TRAFFIC—				
Number of tons carried of freight earning revenue	6,517,564			
Number of tons carried one mile	1,006,383,083			
Number of tons carried one mile per mile of road	385,675			
Average distance haul of one ton	154.41			
Total freight revenue		11,357,203	74	
Average amount received for each ton of freight		1	74	255
Average receipts per ton per mile			01	129
Freight revenue per mile of road		4,352	40	
Freight revenue per train mile		2	22	350
TOTAL TRAFFIC—				
Operating revenues		16,451,676	55	
Operating revenues per mile of road		6,304	75	
Operating revenues per train mile		1	79	166
Operating expenses		11,446,032	04	
Operating expenses per mile of road		4,386	44	
Operating expenses per train mile		1	24	652
Net operating revenue (or deficit)		5,005,644	51	
Net operating revenue (or deficit) per mile of road		1,918	31	
Average number of passengers per car mile	11.00			
Average number of passengers per train mile	34.00			
Average number of passenger cars per train mile	4.84			
Average number of tons of freight per loaded car mile	14.04			
Average number of tons of freight per train mile	197.03			
Average number of freight cars per train mile	20.86			
Average number of loaded cars per train mile	14.04			
Average number of empty cars per train mile	5.93			
Average mileage operated during year	2,609.41			

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TRAFFIC AND MILEAGE STATISTICS—Entire Line—Continued.

Classification.	Item.	Total.
LOCOMOTIVE MILEAGE—REVENUE SERVICE—		
Freight locomotive miles	4,810,790	
Passenger locomotive miles	4,142,928	
Mixed locomotive miles	661,229	
Special locomotive miles	16,019	
Switching locomotive miles	1,829,276	
Total revenue locomotive mileage		11,460,242
Nonrevenue service locomotive miles		604,895
CAR MILEAGE—REVENUE SERVICE:		
FREIGHT CAR MILES—		
Loaded	71,699,888	
Empty	30,304,562	
Caboose	4,543,267	
Total freight car miles		106,547,717
PASSENGER CAR MILES—		
Passenger	10,297,627	
Sleeping, parlor and observation	4,059,858	
Other passenger train cars	8,413,058	
Total passenger car miles		22,770,543
SPECIAL CAR MILES—		
Freight—loaded	107,890	
Caboose	4,099	
Passenger	55,739	
Sleeping, parlor and observation	2,393	
Other passenger train cars	3,555	
Total special car miles		173,676
Total revenue car mileage		129,491,936
Nonrevenue service car miles		6,044,319
TRAIN MILEAGE—REVENUE SERVICE—		
Freight train miles	4,459,193	
Passenger train miles	4,059,218	
Mixed train miles	648,617	
Special train miles	15,350	
TOTAL REVENUE TRAIN MILEAGE		9,182,378
Nonrevenue service train miles		525,981

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TRAFFFIC AND MILEAGE STATISTICS—State of North Carolina.

Item.	Column for Number Passengers, Tonnage, etc.	Columns for Revenue and Rates.		
		Dollars.	*Cts.*	*Mills.*
PASSENGER TRAFFIC—				
Number passengers carried earning revenue	910,928			
Number of passengers carried one mile	43,358,670			
Number of passengers carried one mile per mile of road	69,599			
Average distance carried—miles	47.60			
Total passenger revenue		833,698	30	
Average amount received from each passenger			91	522
Average receipts per passenger per mile			01	923
Total passenger service train revenue		1,122,640	61	
Passenger service train revenue per mile of road		1,802	05	
Passenger service train revenue per train mile			89	068
FREIGHT TRAFFIC—				
Number of tons carried of freight earning revenue	2,691,113			
Number of tons carried one mile	364,946,000			
Number of tons carried one mile per mile of road	585,807			
Average distance haul of one ton—miles	135.61			
Total freight revenue		3,809,865	50	
Average amount received for each ton of freight		1	41	572
Average receipts per ton per mile			01	044
Freight revenue per mile of road		6,115	55	
Freight revenue per train mile		2	44	105
TOTAL TRAFFIC—				
Operating revenues		4,997,575	65	
Operating revenues per mile of road		8,022	05	
Operating revenues per train mile		1	80	279
Operating expenses		3,193,908	63	
Operating expenses per mile of road		5,126	82	
Operating expenses per train mile		1	15	215
Net operating revenue (or deficit)		1,803,667	02	
Net operating revenue (or deficit) per mile of road		2,895	23	
Average number of passengers per car mile	10.00			
Average number of passengers per train mile	34.00			
Average number of passenger cars per train mile	5.39			
Average number of tons of freight per loaded car mile	14.55			
Average number of tons of freight per train mile	233.83			
Average number of freight cars per train mile	23.32			
Average number of loaded cars per train mile	16.07			
Average number of empty cars per train mile	6.25			
Average mileage operated during year	622.98			

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TRAFFIC AND MILEAGE STATISTICS—State of North Carolina—Concluded.

Classification.	Item.	Total.
LOCOMOTIVE MILEAGE—REVENUE SERVICE—		
Freight locomotive miles	1,669,541	
Passenger locomotive miles	1,230,752	
Mixed locomotive miles	56,972	
Special locomotive miles	6,105	
Switching locomotive miles	572,306	
Total revenue locomotive mileage		3,535,676
Nonrevenue service locomotive miles		212,799
CAR MILEAGE—REVENUE SERVICE—		
FREIGHT CAR MILES—		
Loaded	25,080,591	
Empty	9,749,237	
Caboose	1,572,630	
Total freight car miles		36,402,458
PASSENGER CAR MILES—		
Passenger	2,697,547	
Sleeping, parlor and observation	1,488,072	
Other passenger train cars	2,613,229	
Total passenger car miles		6,798,848
SPECIAL CAR MILES—		
Freight—loaded	20,567	
Freight—empty		
Caboose	1,068	
Passenger	22,271	
Sleeping, parlor and observation	1,252	
Other passenger train cars	1,594	
Total special car miles		46,752
Total revenue car mileage		43,248.058
Non revenue service car miles		2,097,879
TRAIN MILEAGE—REVENUE SERVICE—		
Freight train miles	1,506,008	
Passenger train miles	1,205,694	
Mixed train miles	54,738	
Special train miles	5,695	
Total revenue train mileage		2,772,135
Nonrevenue service train miles		182,843

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FREIGHT TRAFFIC MOVEMENT—State of North Carolina.

COMPANY'S MATERIAL EXCLUDED.

Commodity.	Freight Originating on this Road.	Freight Received from Connecting Roads and Other Carriers.	Total Freight Tonnage.	
	Whole Tons.	*Whole Tons.*	*Whole Tons.*	*Per Cent.*
PRODUCTS OF AGRICULTURE—				
Grain	23,681	30,555	54,236	2.01
Flour	10,461	26,030	36,491	1.36
Other mill products	20,696	9,194	29,890	1.11
Hay	3,343	8,705	12,048	.45
Tobacco—leaf	10,236	6,740	16,976	.63
Cotton	54,801	28,903	83,704	3.11
Fruit and vegetables	96,241	45,192	141,433	5.25
Other products of agriculture	36,666	21,695	58,361	2.17
Total	256,125	177,014	433,139	16.09
PRODUCTS OF ANIMALS—				
Live stock	4,003	4,069	8,072	.30
Dressed meats	699	953	1,652	.06
Other packing-house products	11,048	8,837	19,885	.74
Poultry, game and fish	316	781	1,097	.04
Wool	16	32	48	.....
Hides and leather	534	485	1,019	.04
Total	16,616	15,157	31,773	1.18
PRODUCTS OF MINES—				
Anthracite coal / Bituminous coal	5,799	287,887	293,686	10.92
Coke	.....	1,458	1,458	.05
Ores	42	3,190	3,232	.12
Stone, sand and other like articles	27,086	8,220	35,306	1.31
Other products of mines	6,533	9,403	15,936	.59
Total	39,460	310,158	349,618	12.99
PRODUCTS OF FORESTS—				
Lumber	323,708	150,786	474,494	17.63
Other products of forests	469,615	27,204	496,819	18.46
Total	793,323	177,990	971,313	36.09

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FREIGHT TRAFFIC MOVEMENT—State of North Carolina—Continued.

Commodity.	Freight Originating on this Road.	Freight Received from Connecting Roads and Other Carriers.	Total Freight Tonnage.	
MANUFACTURES—	*Whole Tons.*	*Whole Tons.*	*Whole Tons.*	*Per Cent.*
Petroleum and other oils	32,747	21,084	53,831	2.00
Sugar	5,441	2,515	7,956	.29
Naval stores	4,812	2,070	6,882	.25
Iron, pig and bloom	235	69,805	70,040	2.60
Iron and steel rails	2,297	46	2,343	.09
Other castings and machinery	6,799	24,039	30,838	1.15
Bar and sheet metal	4,102	26,232	30,334	1.13
Cement, brick and lime	35,932	21,334	57,266	2.13
Agricultural implements	730	1,803	2,533	.10
Wagons, carriages, tools etc	1,598	4,008	5,606	.21
Wines, liquors and beers	1,668	4,359	6,027	.22
Household goods and furniture	5,111	3,289	8,400	.31
Other manufacturers	183,215	147,788	331,003	12.31
Total	284,687	328,372	613,059	22.79
Merchandise	82,431	116,554	198,985	7.39
MISCELLANEOUS—				
Other commodities not mentioned above	57,630	35,596	93,226	3.47
Total tonnage—State	1,530,272	1,160,841	2,691,113	100.00
Total tonnage—entire line	3,532,945	2,984,619	6,517,564	100.00

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DESCRIPTION OF EQUIPMENT—Entire Line.

Item.	Number on June 30, 1908.	Number Added During Year.	Number Retired During Year.	Number on June 30, 1909.	Number Fitted with— Train Brake.	Number Fitted with— Automatic Coupler.
LOCOMOTIVES—OWNED OR LEASED—						
Passenger	119		4	115	115	115
Freight	237	15	5	247	247	247
Switching	66		1	65	65	65
Total locomotives in service	422	15	10	427	427	427
Less locomotives leased						
Total locomotives owned	422	15	10	427	427	427
CARS—OWNED OR LEASED— IN PASSENGER SERVICE—						
First class cars	90	5	3	92	92	92
Second class cars	70			70	70	70
Combination cars	76	6	2	80	80	80
Emigrant cars						
Dining cars	11			11	11	11
Parlor cars	2			2	2	2
Sleeping cars						
Baggage, express and postal cars	76	5		81	81	81
Other cars in passenger service						
Total	325	16	5	336	336	336
IN FREIGHT SERVICE—						
Box cars	7,199	341	272	7,268	7,241	7,268
Flat cars	2,958		107	2,851	2,755	2,851
Stock cars	68		11	57	57	57
Coal cars	3,677		70	3,607	3,602	3,607
Tank cars						
Refrigerator cars						
Other cars in freight service		183		183	183	183
Total	13,902	524	460	13,966	13,838	13,966
IN COMPANY'S SERVICE—						
Officers' and pay cars	5			5	5	5
Gravel cars	88	50	1	137	137	137
Derrick cars	15			15	15	15
Caboose cars	216			216	204	216
Other roads cars	551		25	526	443	526
Total	875	50	26	899	804	899
Total cars in service	15,102	590	491	15,201	14,978	15,201
Less cars leased—						
Total cars owned	15,102	590	491	15,201	14,978	15,201

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MILEAGE—Entire Line.

MILEAGE OF LINE OPERATED—BY STATES (SINGLE TRACK.)

State.	Line Owned.		Line Operated Under Lease.	Line Operated Under Contract etc.	Line Operated Under Trackage Rights.	Total Mileage Operated.	New Line Constructed During Year.	Rails.	
	Main Line.	Branches and Spurs.						Iron.	Steel.
Virginia	157.50					157.50			157.50
North Carolina	610.44	2.54		2.40		615.38			615.38
South Carolina	340.88					340.88			340.88
Georgia	585.84	5.00	57.65		3.00	651.49			648.49
Alabama	81.60					81.60			81.60
Florida	746.31	10.02				756.33	2.34	8.35	747.98
Total mileage operated (single track)	2,522.57	17.56	57.65	2.40	3.00	2,603.18	2.34	8.35	2,591.83

MILAGE OF LINE OWNED—BY STATES (SINGLE TRACK.)

State.	Line Owned.		Total Mileage Owned.	New Line Constructed During Year.	Rails.		Remarks.
	Main Line.	Branches and Spurs.			Iron.	Steel.	
Virginia	157.50		157.50			157.50	North Carolina mileage includes 10.13 miles, Gibson Branch which is leased and Florida mileage includes Turkey Creek Spur from Turkey Creek to Durant, 4.33 and 2.00 miles of Amelia Beach line which is leased.
North Carolina	620.57	2.54	623.11		1.24	621.87	
South Carolina	340.88		340.88			340.88	
Georgia	585.84	5.00	590.84			590.84	
Alabama	81.60		81.60			81.60	
Florida	748.31	14.35	762.66	2.34	8.35	754.31	
Total mileage owned (single track)	2,534.70	21.89	2,556.59	2.34	9.59	2,547.00	

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SOUTHERN RAILWAY COMPANY.

OFFICERS.

Title.	Name.	Location of Office.
President	W. W. Finley	Washington, D. C.
First Vice-President	A. B. Andrews	Raleigh, N. C.
Vice-President	J. M. Culp	Washington, D. C.
Vice-President and General Manager	C. H. Ackert	Washington, D. C.
Vice-President	T. C. Powell	St. Louis, Mo.
Vice-President	Fairfax Harrison	Washington, D. C.
Vice-President	H. B. Spencer	Washington, D. C.
Secretary	R. D. Lankford	New York.
Treasurer	H. C. Ansley	Washington, D. C.
General Counsel at New York	Francis L. Stetson	New York.
General Counsel at Washington	Alfred P. Thom	Washington, D. C.
General Counsel at Louisville	Alex. P. Humphrey	Louisville, Ky.
General Solicitor	W. A. Henderson	Washington, D. C.
Comptroller	A. H. Plant	Washington, D. C.
Assistant Comptroller	E. H. Kemper	Washington, D. C.
Auditor	H. H. Laughton	Washington, D. C.
Assistant to General Manager	L. C. Ullrich	Washington, D. C.
Manager	E. H. Coapman	Washington, D. C.
General Superintendent	A. H. Westfall	Greensboro, N. C.
General Superintendent	H. E. Hutchens	Birmingham, Ala.
General Superintendent	G. R. Loyall	Knoxville, Tenn.
General Superintendent	W. N. Foreacre	Charlotte, N. C.
General Superintendent	C. L. Harris	St. Louis, Mo.
Passenger Traffic Manager	S. H. Hardwick	Washington, D. C.
General Passenger Agent	W. H. Tayloe	Washington, D. C.
Freight Traffic Manager	L. Green	Washington, D. C.
Engineer of Construction	W. H. Wells	Washington, D. C.

DIRECTORS.

H. C. Fahnestock, New York, N. Y.; W. W. Finley, Washington, D. C.; Chas. Steele, New York, N. Y.; A. B. Andrews, Raleigh, N. C.; E. H. Garley, New York; S. M. Inman, Atlanta, Ga.; R. M. Galloway, New York, N. Y.; Adrian Iselin, Jr., New York, N. Y.; Charles Lanier, New York, N. Y.; E. D. Randolph, New York, N. Y.; Jas. T. Woodward, New York, N. Y.

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ROAD OPERATED—Entire Line.

LINE OWNED BY RESPONDENT.

Name.	Terminals. From—	Terminals. To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Roads Named.
A.—Main Line	Alexandria, Va	Greensboro, N. C	278.58	
	Neapolis, Va	West Point, Va	179.00	
	Charlotte, N. C	Augusta, Ga	190.49	
	Columbia, S. C	Greenville, S. C	143.52	
	Salisbury, N. C	Morristown, Tenn	231.37	
	Bristol, Tenn	Chattanooga, Tenn	241.55	
	Stevenson, Ala	Ala-Miss. State Line	150.95	
	Mississippi State Line	Memphis, Tenn	86.75	
	Ooltewah Jct., Tenn	Brunswick, Ga	410.09	
	Austell, Ga	State Line, Miss	260.70	
	Atlanta, Jct., Ga	York, Ala	270.50	
	East St. Louis, Ill	State Line, Ind	146.71	2,590.21
B.—Branches and Spurs.	Tuscumbia, Ala	Sweetwater, Ala	8.30	
	Moscow, Tenn	Summerville, Tenn	13.10	
	Alexandria, Va	Bluemont, Va	54.15	
	W. O. & W. Jct., Va	Alexandria Jct., Va	.40	
	Manassas Jct., Va	Harrisonburg, Va	112.89	
	Calverton, Va	Warrenton, Va	8.90	
	Franklin Jct., Va	Pittsville, Va	7.10	
	Manchester Jct., Va	Rocketts, Va	1.00	
	Clarksville, Va	Durham, N. C	55.10	
	Oxford, N. C	Henderson, N. C	12.75	
	Pomona, N. C	Wilkesboro, N. C	100.15	
	Murphy Jct., N. C	Murphy, N. C	122.50	
	Charlotte, N. C	Taylorsville, N. C	65.65	
	Hodges, S. C	Abbeville, S. C	11.58	
	Aiken, S. C	Edgefield, S. C	23.57	
	Embreeville Jct., Tenn	Embreeville, Tenn	13.00	
	Bulls Gap, Tenn	Rogersville, Tenn	14.10	
	Clinton, Tenn	Harriman Jct., Tenn	30.44	
	Coster, Tenn	Cumberland Gap, Jct., Tenn	63.56	
	Knoxville, Tenn	Jellico, Tenn	65.30	
	Coal Creek, Tenn	Briceville, Tenn	3.10	
	LaFollette Jct., Tenn	Vasper, Tenn	11.30	
	Morristown, Tenn	Corryton, Tenn	39.60	
	Knoxville, Tenn	Walland, Tenn	26.21	

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ROAD OPERATED—Entire Line—Continued.

Name.	Terminals. From—	Terminals. To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Roads Named.
Branches and Spurs—*Continued*	Cleveland, Tenn	Cohutta, Ga	14.80	
	No. Rome, Ga	Attalla, Ala	61.30	
	Atlanta, Ga	Fort Valley, Ga	102.30	
	Howell, Ga	Armour, Ga	3.30	
	Cochran, Ga	Hawkinsville, Ga	10.28	
	Villa Rica, Ga	Mines of Virginia Carolina Chemical Co	2.92	
	Marion Jct., Ala	Akron, Ala	53.00	
	Wilton, Ala	Valley Creek Jct., Ala	37.28	
	Gurnee Jct., Ala	Blocton, Ala	14.30	
	Woodlawn, Ala	End of Belt Road, Bessemer, Ala	20.50	
	North Birmingham, Ala	Coalburg, Ala	6.40	
	Cardiff, Ala	Brazil Mines, Ala	1.60	
	Jefferson, Ala	Blossburg, Ala	1.91	
	Patton Jct., Ala	Patton, Ala	1.10	
	Littleton, Ala	Coal Mines of S. S. S. & I. Co	3.35	
	Tenn. C. I. & R. R. Co	Henry Ellen Spur	1.02	
	Spring Garden, Ala	Mines, Ala. & Ga. Iron Co	4.49	
	Lula, Ga	Athens, Ga	38.93	
	Ardella, Ala	Hansell, Ala	2.90	
	Seymour, Ala	End of track Piper Spur	3.91	
	Badham Spur, Ala		3.83	
	Flat Top Extension	Bessie Mines Connection	2.12	
	Pinners Point, Va	Connection with A. C. L.	.66	
	Venice and Carondelet Belt	East St. Louis, Ill	6.86	
	From Connection with C. & A. Ry	N. I. Terminal	2.40	
	Belleville Jct., Ill	Belleville, Ill	1.14	
	Galloway Coal Co. Spur		.59	
	Okolona, Miss	Calhoun City, Miss. (Operated by M. & O. R. R. as Agent for Sou. Ry. Co., results of operation are in Income Account.)	37.82	1,304.76

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ROAD OPERATED—Entire Line—Continued.

LINE OPERATED BY RESPONDENT BUT OWNED BY ANOTHER CORPORATION, CONTROL BEING SECURED THROUGH STOCK OWNERSHIP.

Terminals. From—	Terminals. To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Roads Named.
Southern Railway in Kentucky—			
Louisville, Ky	Lexington, Ky	83.47	
Lawrenceburg, Ky	Lexington, Ky	23.72	
Norton, Ky	Burgin, Ky	3.82	
Versailles, Ky	Georgetown, Ky	16.74	
			127.75
Southern Railway of Indiana—			
State Line, Ill	New Albany, Ind	118.28	
Jasper, Ind	Evansville, Ind	54.22	
Rockport Junction, Ind	Rockport, Ind	16.15	
Lincoln City, Ind	Cannelton, Ind	22.72	
Jasper, Ind	West Baden, Ind	24.80	
			236.17
State University Railroad—			
University, N. C	Chapel Hill, N. C		10.20
North Carolina Midland Railroad—			
Mooresville, N. C	Winston-Salem, N. C		53.52
High Point, Randleman, Asheboro and Southern Railroad—			
High Point, N. C	Asheboro, N. C		26.80
Yadkin Railroad—			
Salisbury, N. C	Norwood, N. C		41.00
Elberton Southern Railway Co.—			
Toccoa, Ga	Elberton, Ga		50.60
Sievern and Knoxville Railroad—			
Batesburg, S. C	Sievern, S. C		17.44
Atlantic and Yadkin Railway Co.—			
Sanford, N. C	Mount Airy, N. C	130.95	
Climax, N. C	Ramseur, N. C	18.74	
Stokesdale, N. C	Madison, N. C	11.39	
			161.08
Ensley Southern Railway Co.—			
Ensley, Ala	Near Warrior River, Ala	22.73	
Parrish, Ala	Near Little Warrior River, Ala	9.24	
Coal Creek Spur		1.45	
			33.42
St. John's River Terminal Co.—			
Near Grand Crossing, Fla	Bay Street Freight Depot, Jacksonville, Fla		5.99

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ROAD OPERATED—Entire Line—Continued.

Terminals. From—	Terminals. To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Roads Named.
Cumberland Railway Co.—			
Hyde, Tenn	Point on Main Stream, Clerk Fork		11.21
Carolina and Tenn. Southern Railway—			
Bushnell, N. C	Fontana, N. C		13.90
Tennessee and Carolina Southern Ry.—			
Maryville, Tenn	Chilhowie, Tenn		25.30
Roswell Railroad Co.—			
Chamblee, Ga	Roswell, Ga	9.80	
Morgan Falls Branch		2.75	12.55
Memphis and Charleston Railway Co.—			
Mississippi State	Tennessee State Line		34.10
Total			861.03

LINE OPERATED UNDER LEASE FOR SPECIFIED SUM.

North Carolina Railroad—			
Goldsboro, N. C	Charlotte, N. C	222.44	
Caraleigh Junction, N. C	Caraleigh, N. C	1.90	224.34
Atlanta and Charlotte Air Line—			
Charlotte, N. C	Armour, Ga		263.08
Franklin and Pittsylvania Railroad—			
Pittsville, Va	Rocky Mount, Va		29.90
Atlantic and Danville Railway Co.—			
Danville, Va	West Norfolk, Va	205.10	
James River Junction, Va	Claremont Wharf, Va. (N. G.)	50.36	
Hitchcock Branch Junction, Va	Hitchcock Mills, Va	8.33	
Buffalo Junction, Va	Buffalo Lithia Springs, Va	3.90	267.69
North and South Carolina Railroad—			
Virgilina, Va	Mines, N. C		4.45
Lockhart Railroad—			
Lockhart Junction, S. C	Lockhart, S. C		13.81
Mobile and Birmingham Railroad—			
Marion Junction, Ala	Mobile, Ala., and branches		150.35
Richmond and Mecklenburg Railroad—			
Keysville, Va	Clarksville, Va		31.30
Georgia Midland Railway Co.—			
McDonough, Ga	Columbus, Ga		97.88
Total			1,082.80

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ROAD OPERATED—Entire Line—Continued.

LINE OPERATED UNDER CONTRACT OR AGREEMENT, OR WHERE THE RENT IS CONTINGENT UPON EARNINGS OR OTHER CONSIDERATIONS.

Terminals. From—	Terminals. To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Roads Named.
Southern Railway—Carolina Division—			
Cayce, S. C.	Hardeeville, S. C.	128.63	
Perry, S. C.	Sievern, S. C.	7.64	
Charleston, S. C.	Augusta, Ga.	136.92	
Branchville, S. C.	Columbia, S. C.	66.30	
Kingville, S. C.	Marion, N. C.	208.50	
Blacksburg, S. C.	Gaffney, S. C.	10.50	
Burton Branch, S. C.		5.20	
Biltmore, N. C.	Spartanburg Junction, S. C.	65.90	
Spartanburg, S. C.	Alston, S. C.	67.93	
Sumter Junction, S. C.	Sumter, S. C.	15.81	
Hendersonville, N. C.	Lake Toxaway, N. C.	42.10	
Kaolin, S. C.	Immaculate Mines	2.60	
			758.03
Southern Railway Co. in Mississippi—			
State Line, Ala.	Columbus, Miss.		11.40
The Whitney Co.—			
Near New London, N. C.	Hall's Mill Ferry, N. C.		6.20
Wooldridge Jellico Coal Co.—			
Spur near Newcomb, Tenn.			3.83
Total			779.46

LINES OPERATED UNDER TRACKAGE RIGHTS.

Atlanta Terminal Co.—			
Entrance to Terminal Station, Atlanta, Ga.			.50
Baltimore and Ohio Railroad Co.—			
Entrance to Passenger Station, Harrisonburg, Va.			.50
Baltimore and Potomac Railroad—			
Washington, D. C.	South End Long Bridge, Va.		2.41
Washington Southern Railway—			
South End Long Bridge, Va.	Alexandria, Va.	5.70	
North End Potomac Yard	Connection W. O. & W. Yard	1.33	
			7.03
Washington Terminal Co.—			
Entrance to Union Depot, Washington, D. C.			.126

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ROAD OPERATED—Entire Line—Continued.

Terminals. From—	Terminals. To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Roads Named.
Central of Georgia Railway—			
Central Junction, Ga	West Broad St., Savannah, Ga	3.37	
Fort Valley, Ga		.10	3.47
Augusta and Summerville Railroad—			
Entrance to Union Depot, Augusta, Ga			.49
Georgia Railroad—			
Entrance to Union Depot, Augusta, Ga			.25
Western and Atlantic Railroad—			
W. & A. Crossing, Ga	Dalton, Ga		.20
Alabama Great Southern Railroad—			
Entrance Station, Attalla, Ala		3.44	
Woodlawn, Ala	Birmingham, Ala	2.11	
York, Ala	Meridian, Miss	27.16	
Central Passenger Station	Louisa St., Chattanooga, Tenn	.40	33.11
Louisville and Nashville Railroad—			
L. & N. Junction	Union Depot, Florence, Ala	.20	
Cumberland Gap, Tenn	Middlesborough, Ky	4.41	
Lipscomb St	Passenger Station, Mobile, Ala	.75	
Middlesborough Belt and Bennett's Fork Branch		9.81	
L. & N. Switch Point, Halsey Branch north of Jellico Yard	Hyde, Tenn	9.22	24.39
Atlantic Coast Line Railroad—			
Pinner's Point, Va	Tarboro, N. C	99.50	
Tarboro, N. C	Selma, N. C	54.88	
Hardeeville, S. C	Central Junction, Ga	16.70	
Four Mile Crossing, Ga	Union Station, Brunswick, Ga	3.10	
Central Junction, Ga	Jacksonville Terminal Co., property line, Fla	152.08	
Entrance to Savannah Union Station, Ga		.72	
Central Junction, Ga	End of Double Track	.09	327.07
Southern Railway Co. in Mississippi—			
Entrance to Passenger Station, Columbus, Miss			.65
Nashville, Chattanooga and St. Louis Railway—			
Chattanooga, Tenn	Stevenson, Ala		38.00

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ROAD OPERATED—Entire Line—Continued.

Terminals. From—	To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Roads Named.
Jacksonville Terminal Co.—			
Entrance to Depot at Jacksonville, Fla			1.47
Savannah Union Station Co.—			
Central Junction, Ga	Union Depot, Savannah, Ga		4.48
St. Louis Terminal Railroad Association—			
East St. Louis, Ill			3.18
East St. Louis and Cairo Railroad—			
Relay Junction	Broadway, East St. Louis, Ill		.10
Jacksonville and St. Louis Railway—			
Through Centralia, Ill			1.80
Baltimore and Ohio Southwestern R.R.—			
New Albany, Ind			.06
Chicago and Alton Railway—			
Trackage near East St. Louis, Ill			.70
Evansville and Terre Haute Ry—			
South Junction	West Junction, Princeton, Ind	1.64	
South Junction	Passenger Station, Evansville	.63	2.27
Illinois Central Railroad—			
11th Street	7th Street Station, Louisville, Ky	.50	
Entrance to Calhoun Street Station, Memphis, Tenn		.33	.83
Kentucky and Indiana Bridge and Railroad Co—			
Vincennes Street, New Albany, Ind	11th Street, Louisville, Ky	3.00	
Louisville, Ky		6.90	9.90
Cincinnati, New Orleans and Texas Pacific Railway—			
Cincinnati Junction, Ky	Danville, Ky		4.88
Chicago, Indianapolis and Louisville Railway—			
French Lick	West Baden, Ind		1.00
Total mileage operated			7,087.99

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ROAD OPERATED—State of North Carolina.

Lines Owned.

Name.	Terminals. From—	Terminals. To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Roads Named.
Main Line	Virginia State Line	Spencer	42.70	
	Charlotte	S. C. State Line	11.50	
	Salisbury	Tenn. State Line	185.50	239.70
Branches and Spurs	Virginia State Line	E. Durham	48.00	
	Oxford	Henderson	12.75	
	Pomona	Wilkesboro	100.15	
	Murphy Junction	Murphy	122.50	
	Charlotte	Taylorsville	65.65	349.05

Lines Operated, but Owned by Another Corporation, Control Being Secured Through Stock Ownership.

State University Railroad	University	Chapel Hill		10.20
North Carolina Midland Railroad	Mooresville	Winston-Salem		53.52
High Point, Randleman, Asheboro and Southern Railroad	High Point	Asheboro		26.80
Yadkin Railroad	Salisbury	Norwood		41.00
Atlantic and Yadkin Railroad	Sanford	Mount Airy	130.95	
	Climax	Ramseur	18.74	
	Stokesdale	Madison	11.39	161.08
Carolina and Tennessee Southern Railway	Bushnell	Fontana		13.90

Lines Operated Under Lease for Specified Sum.

North Carolina Railroad	Goldsboro	Charlotte	222.44	
	Caraleigh	Caraleigh Junction	1.90	224.34
Atlanta and Charlotte Air Line	Charlotte, N. C.	S. C. State Line		43.18
Atlantic and Danville Railway	State Line, Va.	State Line, N. C.		22.15
North and South Carolina Railroad	Virgilina	Mines		4.45

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ROAD OPERATED—State of North Carolina—Continued.

LINES OPERATED UNDER CONTRACT OR AGREEMENT, OR WHERE THE RENT IS CONTINGENT UPON EARNINGS OR OTHER CONSIDERATIONS.

Name.	Terminals. From—	Terminals. To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Roads Named.
Southern Railway—				
Carolina Division	Marion	S. C. State Line	64.15	
	Biltmore	S. C. State Line	41.90	
	Hendersonville	Lake Toxaway	42.10	
				148.15
The Whitney Company	Near New London	Hall's Mill Ferry		6.20
LINE OPERATED UNDER TRACKAGE RIGHTS.				
Atlantic Coast Line	Selma	Va. State Line		120.68
Total mileage operated—N. C.				1,464.40

OUTSIDE OPERATIONS AND OTHER PROPERTIES.

Designation.	Character of Business.	Title Owned, Leased, etc.	State.
Norfolk and Pinners Point Terminal	Freight and Passenger	Owned	Virginia.
West Point, Va., Terminal	Freight and Passenger	Owned	Virginia.
Mobile, Ala., Terminal	Freight	Owned	Alabama.
Brunswick, Ga., Terminal	Freight	Owned	Georgia.
Louisville, Ky., Terminal	Freight and Passenger	Owned jointly with B. & O. S. W. and C. I. & L.	Kentucky.
Dining and Cafe Car Service	Meals on trains	Owned	

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CAPITAL STOCK.

Description.	Number of Shares Authorized.	Par Value of One Share.	Total Par Value Authorized.	Total Par Value Outstanding.	Total Par Value Not Held by Respondent Corporation.	Dividends Declared During Year.	
						Rate Per Cent.	Amount.
Capital stock—							
Common		$100.00		$ 120,000,000	$120,000,000	--------	
	3,500,000	--------	$350,000,000	----------	----------	--------	
Preferred		100.00		60,000,000	60,000,000	--------	
Total	3,500,000	--------	350,000,000	180,000,000	180,000,000	--------	----------

Purpose of the Issue.	Total Number of Shares Outstanding.
Issued for purchase of railway or other property—preferred	57,000
Issued for acquisition of securities—preferred	43,000
Issued for reorganization—common	1,200,000
Issued for reorganization—preferred	500,000
Total	1,800,000

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FUNDED DEBT.

Class of Bond or Obligation.	Term. Date of Issue	Term. Date of Maturity.	Total Par Value Authorized.	Total Par Value Outstanding.	Total Par Value Held by Respondent Corporation. In Treasury.	Total Par Value Held by Respondent Corporation. In Sinking or Other Funds.	Total Par Value Not Held by Respondent Corporation.	Interest. Rate Per Cent.	Interest. When Payable.	Interest. Amount Accrued During Year.	Interest. Amount Paid During Year.
Mortgage Bonds:											
So. Ry., first consolidated mortgage bonds	1894	1994	$120,000,000.00	$52,160,300.00	$ 65,300.00	$250,000.00	$52,095,000.00	5	Jan.-July	$2,534,412.92	$2,534,412.92
So. Ry. development and general mortgage bonds, Series "A"	1906	1956	200,000,000.00	62,092,000.00	759,000.00		61,333,000.00	4	April-Oct.	1,157,152.78	743,822.78
So. Ry., E. T. reorganization mortgage bonds	1894	1938	4,500,000.00	4,500,000.00			4,500,000.00	5	Mar.-Sept.	225,000.00	225,000.00
So.Ry., Memphis Division, first mortgage bonds	1898	1996	8,000,000.00	6,883,000.00			6,883,000.00	5	Jan.-July.	344,150.00	344,150.00
So. Ry., Memphis Division, second mortgage bonds	1898	1996	2,500,000.00	1,500,000.00	1,500,000.00			5	April-Oct.		
So. Ry., Aiken Branch, first mortgage bonds	1898	1998	200,000.00	150,000.00			150,000.00	4	Jan.-July	6,000.00	6,000.00
So. Ry., St. Louis Division, first mortgage bonds	1900	1951	15,000,000.00	12,500,000.00			12,500,000.00	4	Jan.-July	500,000.00	500,000.00
A. T. & O. R. R., first mortgage bonds	1883	1913	150,000.00	150,000.00			150,000.00	6	April-Oct.	9,000.00	9,000.00
Alabama Central R. R., first mortgage bonds	1879	1918	1,200,000.00	1,000,000.00			1,000,000.00	6	Jan.-July	60,000.00	60,000.00
Atlantic and Yadkin R. R., first mortgage bonds	1889	1949	1,500,000.00	1,500,000.00			1,500,000.00	4	April.-Oct.	60,000.00	60,000.00
C. C. & A.R. R., first mortgage bonds extended	1895	1909	2,000,000.00	282,500.00			282,500.00	5	Jan.-July	30,600.00	30,600.00
C. C. & A. R. R., second mortgage bonds	1872	1910	500,000.00	500,000.00			500,000.00	7	April-Oct.	35,000.00	35,000.00

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FUNDED DEBT—Continued.

Class of Bond or Obligation.	Term. Date of Issue.	Term. Date of Maturity.	Total Par Value Authorized.	Total Par Value Outstanding.	Total Par Value Held by Respondent Corporation. In Treasury.	Total Par Value Held by Respondent Corporation. In Sinking or Other Funds.	Total Par Value Not Held by Respondent Corporation.	Interest. Rate Per Cent.	Interest. When Payable.	Interest. Amount Accrued During Year.	Interest. Amount Paid During Year.
MORTGAGE BONDS—*Continued.*											
C. & G. R. R., first mortgage bonds	1881	1916	$ 2,000,000.00	$ 1,952,000.00			$ 1,952,000.00	6	Jan.-July	$ 119,624.00	$ 119,624.00
E. T. V. & G. Ry., first mortgage bonds	1870	1930	18,877,000.00	3,106,000.00			3,106,000.00	5	Jan.-July	155,300.00	155,300.00
E. T. V. & G. Ry., consolidated mortgage bonds	1886	1956	20,000,000.00	12,770,000.00			12,770,000.00	5	May-Nov.	638,500.00	638,500.00
Georgia Pacific Ry., first mortgage bonds	1882	1922	P.M.10,000.00	5,660,000.00			5,660,000.00	6	Jan.-July	339,600.00	339,600.00
K. & O. R. R., first mortgage bonds	1885	1925	2,000,000.00	2,000,000.00			2,000,000.00	6	Jan.-July	120,000.00	120,000.00
K. & O. R. R., first consolidated mortgage bonds	1903	1953	3,000,000.00	500,000.00	500,000.00			4	Jan.-July		
R. & D. R. R. Consolidated mortgage bonds	1874	1915	6,000,000.00	4,916,000.00			4,916,000.00	6	Jan.-July	351,352.17	351,352.17
R. Y. R. & C. R. R., first mortgage bonds	1884	1910	400,000.00	400,000.00			400,000.00	5	Jan.-July	20,000.00	20,000.00
R. Y. R. & C. R. R., second mortgage bonds	1880	1910	500,000.00	500,000.00			500,000.00	4½	May-Nov.	22,500.00	22,500.00
V. M. Ry., Serial mortgage bonds, Series "B"	1881	1911	1,900,000.00	1,851,000.00			1,851,000.00	6	Mar.-Sept.	113,616.17	114,000.00
V. M. Ry., Serial mortgage bonds, Series "C"	1881	1916	1,100,000.00	1,100,000.00			1,100,000.00	6	Mar.-Sept.	66,000.00	66,000.00
V. M. Ry., Serial mortgage bonds, Series "D"	1881	1921	950,000.00	950,000.00			950,000.00	5	Mar.-Sept.	47,500.00	47,500.00
V. M. Ry., Serial mortgage bonds, Series "E"	1881	1926	1,775,000.00	1,774,000.00			1,774,000.00	5	Mar.-Sept.	88,700.00	88,700.00

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V. M. Ry., Serial mortgage bonds Series "F"	1881	1931	1,310,000.00	1,310,000.00			1,310,000.00	5	Mar.-Sept.	65,500.00	65,500.00
V. M. Ry., General mortgage bonds	1886	1936	12,500,000.00	4,859,000.00			4,859,000.00	5	May.-Nov.	242,950.00	242,950.00
C. & R. R. R., first mortgage bonds	1879	1913	500,000.00	148,100.00			148,100.00	6	Jan.-July	* 10,700.00	10,700.00
W. N. C. R. R., first consolidated mortgage bonds	1884	1914	per m. 12,500.00	3,795,000.00	1,325,000.00		2,470,000.00	6	Jan.-July	151,382.17	151,382.17
W. O. & W. R. R., first mortgage bonds	1884	1924	1,250,000.00	1,250,000.00	225,000.00		1,025,000.00	4	Feb.-Aug.	41,000.00	41,000.00
Plain Bonds, Debentures and Notes:											
So. Ry., 3-year gold notes	1907	1910	15,000,000.00	15,000,000.00	3,997,000.00		11,003,000.00	5	Feb.-Aug.	720,175.81	750,000.00
So. Ry., convertible 3-year gold notes	1908	1911	15,000,000.00	11,105,000.00			11,105,000.00	6	May-Nov.	741,329.33	794,963.33
R. & D. R. R., Debenture mortgage bonds	1882	1927	4,000,000.00	3,368,000.00			3,368,000.00	5	April-Oct.	168,400.00	168,400.00
Collateral Trust Bonds:											
So. Ry., M. & O. collateral bonds	1901	1938	9,500,000.00	8,107,000.00	1,000.00		8,106,000.00	4	May-Sept.	324,166.67	324,166.67
So. Ry., collateral trust 5-year bonds	1904	1909	‡	‡			‡	5	April-Oct.	600,000.00	800,000.00
So. Ry., M. & O. stock trust certificates	Var.		Not to exceed authorized issue of M. & O. Capital Stock.	5,670,200.00			5,670,200.00	4	April-Oct.	226,808.00	226,808.00
L. & N., So-Monon collateral joint bonds (So. Ry., propr. one-half)	1902	1952	7,750,000.00	5,913,500.00	21,000.00		5,892,500.00	4	Jan.-July	235,700.00	235,700.00
Income Bonds											
Miscellaneous Obligations:											
Unmatured bal. pur. price N. E. R. R. of Georgia	1899	1914	207,000.00	107,000.00			107,000.00	3½	May-Nov.	3,745.00	3,745.00
Unmatured balance Hartwell, Ind. Branch	1894	Var.	Payable on basis of Revenue over the Branch.	6,113.71			6,113.71	6	Jan.-July	366.82	
Total				241,335,713.71	8,393,300.00	250,000.00	232,942,413.71			10,576,231.84	10,446,377.04

*Annual interest payment on Charlottesville and Rapidan Railroad, first mortgage bonds is $35,300.00, of which a certain proportion is paid to the Trustees for sinking fund. This proportion for the year ended June 30, 1909, was $24,600.00.

‡ Sou. Ry., Collateral Trust 5-year bonds matured April 1, 1909.

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FUNDED DEBT.

EQUIPMENT TRUST OBLIGATIONS.

STATEMENT OF AMOUNT.

Series or Other Designation.	Cash Paid on Delivery of Equipment.	Deferred Payments. Principal. Original Amount.	Deferred Payments. Principal. Amount Outstanding.	Deferred Payments. Interest. Original Amount.	Deferred Payments. Interest. Amount Outstanding.	Interest. Amount Accrued During Year.	Interest. Amount Paid During Year.	Interest. Rate.
So. Ry. Eq. Tr., Series "B"	$ 698,336.50	$ 2,400,000.00	$.....	Interest not on books except as accrued		$ 1,700.00	$ 3,400.00	4
So. Ry. Eq. Tr., Series "C"	944,396.00	3,200,000.00	229,000.00			21,373.33	22,900.00	4
So. Ry. Eq. Tr., Series "D"	757,175.00	2,478,000.00	354,000.00			22,420.00	24,780.00	4
So. Ry. Eq. Tr., Series "E"	586,777.50	2,955,000.00	1,617,000.00			81,585.00	82,687.50	4½
So. Ry. Eq., Contract "F"	47,400.00	426,600.00	35,550.00			2,712.83	3,110.65	3½
So. Ry. Eq., Contract "G"	104,500.00	940,500.00	125,400.00			7,534.47	10,149.59	3½
So. Ry. Eq. Tr., Series "H"	522,515.00	4,500,000.00	2,700,000.00			133,312.50	136,687.50	4½
So. Ry. Eq. Tr., Series "K"	405,465.10	2,800,000.00	1,820,000.00			79,333.33	81,200.00	4
So. Ry. Eq. Tr., Series "L"	1,279,845.00	9,000,000.00	7,200,000.00			330,000.00	344,250.00	4½
Burnham, Williams & Co.	200,000.00	579,375.00	337,968.75	$ 53,592.12	$ 31,262.07	24,703.86	14,886.70	6
American Locomotive Co.	27,270.00	81,809.92	56,244.32	Interest not on books except as accrued.		3,920.11	4,141.80	6
Lima Locomotive and Machine Co.	3,416.00	36,200.00	.....			119.21	522.50	5
Total	5,577,096.10	29,397,484.92	14,475,163.07	53,592.12	31,262.07	711,714.64	728,716.24	

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RECAPITULATION OF FUNDED DEBT.

Class of Debt.	Total Par Value Outstanding.	Total Par Value Held by Respondent Corporation.		Total Par Value Not Held by Respondent Corporation.	Interest.	
		In Treasury.	In Sinking or Other Funds.		Amount Accrued During Year.	Amount Paid During Year.
Mortgage bonds	$ 192,058,900.00	$ 4,374,300.00	$ 250,000.00	$ 187,684,600.00	$ 7,555,540.21	$ 7,142,594.04
Collateral trust bonds	19,690,700.00	22,000.00		19,668,700.00	1,386,674.67	1,586,674.67
Plain bonds, debentures and notes	29,473,000.00	3,997,000.00		25,476,000.00	1,629,905.14	1,713,363.33
Income bonds						
Miscellaneous obligations	113,113.71			113,113.71	4,111.82	3,745.00
Equipment trust obligations	14,475,163.07			14,475,163.07	711,714.64	728,716.24
Total	255,810,876.78	8,393,300.00	250,000.00	247,417,576.78	11,287,946.48	11,175,093.28

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RECAPITULATION OF FUNDED DEBT—Continued.

Purpose of Issue.	Total Par Value Issued During Year.	Cash Realized On Amount Issued During Year.	Total Par Value Outstanding.	Total Cash Realized.	Remarks.
ISSUED FOR CASH—					
Southern Railway—Three year gold notes	$	$	$15,000,000.00	$14,325,000.00	
Convertible three year gold notes	1,000,000.00	970,000.00	11,105,000.00	14,250,000.00	$3,895,000 were retired during year.
ISSUED FOR CONSTRUCTION OF NEW PROPERTY—					
Southern Railway—First consolidated mortgage bonds			11,635,000.00	12,217,377.32	
Development and general mortgage bonds, Series "A"	5,000,000.00	4,000,000.00	26,536,226.00	22,036,516.62	
Memphis Division, first mortgage bonds			1,800,000.00	2,009,750.00	
St. Louis Division, first mortgage bonds			1,750,000.00	1,660,000.00	
ISSUED FOR ADDITIONS AND BETTERMENTS—					
Southern Railway—First consolidated mortgage bonds			5,948,372.13	6,258,181.52	
First consolidated mortgage bonds in treasury			300.00		
Development and general mortgage bonds, Series "A"	1,251,000.00	938,250.00	12,097,774.00	9,918,863.38	
Development and general mortgage bonds in treasury	759,000.00	(In treasury)	759,000.00		
Equipment obligations			14,475,163.07		Deferred obligations on equipment under trust.
ISSUED FOR PURCHASE OF RAILWAY OR OTHER PROPERTY—					
Southern Railway—First consolidated mortgage bonds			3,043,000.00	3,195,314.06	
Memphis Division, first mortgage bonds			5,083,000.00		Purchase M. & C. R. R.

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Memphis Division, second mortgage bonds in treasury			1,500,000.00		Purchase M. & C. R. R.
Aiken Branch first mortgage bonds			150,000.00		Purchase Aiken Branch.
A. & Y. Ry., first mortgage bonds			1,500,000.00		Purchase C. F. & Y. V. R. R.
K. & O. Railroad, first consolidated mortgage bonds in treasury			500,000.00		
Unmatured balance purchase-price N. E. R. R., of Georgia			107,000.00		Deferred payment due account purchase N. E. R. R. of Ga.
Unmatured balance on Hartwell, Indiana, Branch			6,113.71		Deferred amount due on cost of Hartwell Branch.
ISSUED FOR ACQUISITION OF SECURITIES—					
Southern Railway—First consolidated mortgage bonds	1,994,000.00		2,956,500.00		Acquire divisional prior lien bonds.
First consolidated mortgage bonds			4,500,500.00	4,791,703.80	
First consolidated	30,000.00	(In treasury)	65,000.00		
Development and general mortgage bonds, Series "A"	17,176,000.00	12,882,000.00	22,699,000.00	17,444,370.00	
Mobile and Ohio collateral bonds	5,000.00		8,107,000.00		Acquire general mortgage bonds M. & O. R. R.
Mobile and Ohio stock trust certificates			5,670,200.00		Acquire capital stock, M. & O. R. R.
L. & N. Southern Monon collateral joint bonds			5,913,500.00		Acquire capital stock, C. I. & L. Ry.
ISSUED FOR REORGANIZATION—					
Southern Railway first consolidated mortgage bonds			24,011,627.87	No record.	
E. T. reorganization mortgage bonds			4,500,000.00	No record	
St. Louis Division first mortgage bonds			10,750,000.00	No record.	
OUTSTANDING AT ORGANIZATION OF SOUTHERN RAILWAY CO.—					
A. T. & O., first mortgage bonds			150,000.00	No record.	
Alabama Central R. R., first mortgage bonds			1,000,000.00	No record.	
C. C. & A. R. R., first mortgage bonds			282,500.00	No record.	

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RECAPITULATION OF FUNDED DEBT—Continued.

Purpose of Issue.	Total Par Value Issued During Year.	Cash Realized On Amount Issued During Year.	Total Par Value Outstanding.	Total Cash Realized.	Remarks.
OUTSTANDING AT ORGANIZATION OF SOUTHERN RAILWAY CO.—*Con.*					
C. C. & A. R. R., second mortgage bonds			$ 500,000.00	No record.	
C. & G. R. R., first mortgage bonds			1,952,000.00	No record.	
E. T. V. & G. Railway, first mortgage bonds			3,106,000.00	No record.	
E. T. V. & G. Ry., consolidated mortgage bonds			12,770,000.00	No record.	
Ga. P. Railway, first mortgage bonds			5,660,000.00	No record.	
K. & O. R. R., first mortgage bonds			2,000,000.00	No record.	
R. & D. R. R., consolidated mortgage bonds			4,916,000.00	No record.	
R. & D. R. R. debenture mortgage bonds			3,368,000.00	No record.	
R. Y. R. & C., first mortgage bonds			400,000.00	No record.	
R. Y. R. & C., second mortgage bonds			500,000.00	No record.	
V. M. Ry., serial mortgage bonds, Series "B"			1,851,000.00	No record.	
V. M. Railway, serial mortgage bonds, Series "C."			1,100,000.00	No record.	
V. M. Railway, serial mortgage bonds, Series "D"			950,000.00	No record.	
V. M. Railway, Serial Mortgage Bonds, Series "E"			1,774,000.00	No record.	
V. M. Ry., Serial mortgage bonds, Series "F"			1,310,000.00	No record.	
V. M. Railway, general mortgage bonds			4,859,000.00	No record.	
C. & R. R. R., first mortgage bonds			148,100.00	No record.	
W. N. C. R. R., first mortgage bonds			3,795,000.00	No record.	
W. O. & W. R. R., first mortgage bonds			1,250,000.00		
Total	27,215,000.00	18,790,250.00	255,810,876.78	108,107,076.70	

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RECAPITULATION OF CAPITALIZATION.

Account.	Total Par Value Outstanding.	Assignment. To Railways.	Amount per Mile of Line.	
			Miles.	Amount.
Capital stock	$ 180,000,000	$ 180,000,000	4,756.84	$ 37,840
Funded debt	254,260,877	254,260,877	4,756.84	53,452
Total	434,260,877	434,260,877	4,576.84	91,292

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE.	
Cash	$ 12,241,679.71
Bills receivable	1,178,544.24
Due from agents	515,961.41
Due from solvent companies and individuals	803,044.84
Traffic balances due from other companies	3,093,271.11
Other cash assets [excluding materials and supplies.]*	
Total—Cash and current assets	17,832,501.31
CURRENT LIABILITIES ACCRUED.	
Loans and bills payable	982,336.97
Audited vouchers and accounts	3,056,258.74
Wages and salaries	1,825,752.61
Traffic balances due to other companies	852,008.93
Matured interest coupons unpaid (including coupons due July 1)	2,581,475.00
Rents due July 1	169,946.05
Miscellaneous	1,743,985.71
Total—Current liabilities	11,211,764.01
Balance—cash assets	6,620,737.30
Total	17,832,501.31

*Materials and supplies on hand, $4,375,467.91.

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EXPENDITURES FOR ROAD.

Account.	Expenditures for New Lines or Extensions During Year, Charged to Capital.	Expenditures for Additions and Betterments During Year.	
		Charged to Capital.	Charged to Special Funds or Income.
ROAD—			
Engineering	$ 4,338.69	$ 25,453.39	$
Right of way and station grounds	C3,396.58	71,591.68	
Real estate		C9,282.50	
Grading	19,275.65	232,697.84	11,635.03
Tunnels	143,088.93	100,618.88	
Bridges, trestles and culverts	12,102.02	84,886.44	28,559.53
Ties	C2,827.71	49,357.83	292.75
Rails	11,227.59	128,153.50	372.24
Frogs and switches	953.46	18,296.57	
Track fastenings and other material	1,317.66	17,243.54	110.10
Ballast		81,109.12	
Track laying and surfacing	6,977.08	137,653.39	1,531.22
Fencing right of way	379.08	114.02	
Crossings and signs	18.26	10.36	1,454.36
Interlocking and other signal apparatus		11,677.02	
Telegraph and telephone lines	644.68		
Station buildings and fixtures	24.25	96,355.18	8,790.63
Shops, enginehouses and turntables		61,541.85	12,070.84
Shop machinery and tools		18,594.41	2,452.59
Water Stations		19,235.62	855.99
Fuel stations		45,501.92	4,898.27
Dock and wharf property			1,044.32
Electric light plants		1,012.27	
Miscellaneous structures	7,285.42	10,794.82	4,217.31
Earning and operating expenses during construction	C10.00		
Injuries to persons	561.00		
Cost of road purchased		795.69	
Total	201,959.48	1,203,412.84	78,285.18

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EXPENDITURES FOR EQUIPMENT, GENERAL EXPENDITURES, AND RECAPITULATION.

Account.	Expenditures for New Lines or Extensions During Year Charged to Capital.	Expenditures for Additions and Betterments During Year.		Total Cost to June 30, 1908.	Total Cost to June 30, 1909.
		Charged to Capital.	Charged to Special Funds or Income.		
EQUIPMENT—					
Steam locomotives	$.....	$ 973,609.07	$.....	$.....	$.....
Freight train cars		1,234,250.78	.....	.....	.....
Work equipment	.....	10,154.66	.....	.....	.....
Total	.....	2,218,012.51	.....	.....	.....
GENERAL EXPENDITURES—					
Law expenses	897.52	123.20	.....	.....	.....
Stationery and printing	5.25	C5.25	.....	.....	.....
Taxes	1,018.86	G117.41	.....	.....	.....
Interest and commissions	111,328.86	249,148.26	.....	.....	.....
Other expenditures	4,122.17	26,080.11	.....	.....	.....
Total	117,372.66	275,228.91	.....	.....	.....
RECAPITULATION—					
Road	201,959.48	1,203,412.84	78,285.18	293,856,032.96	295,654,006.85
Equipment	.....	2,218,012.51	.....	29,637,600.62	31,855,613.13
General expenditures	117,372.66	275,228.91	.....	Included in road.	.....
Leasehold estates	.....	.....	.....	32,349,000.00	32,349,000.00
Total—Entire line	.....	3,696,654.26	78,285.18	355,842,633.58	359,858,619.98
Total—State of North Carolina	No Record.				
Cost of road per mile of line	.....	.....	.....	42,723.31	44,837.98
Cost of equipment per mile of line	.....	.....	.....	4,308.97	4,831.12
General expenditures per mile of line	.....	.....	.....	Included in cost of road.	.....
Leasehold estate per mile of line	.....	.....	.....	4,703.17	4,905.95
Total per mile of line	.....	.....	.....	51,735.45	54,575.05
Total per mile of line—State of North Carolina	No record.				

As expenditures charged to Capital and Income are in connection with the entire System of Southern Railway (except trackage rights) there has been added to the above the cost of Road Leasehold Estates as shown by that account on the Southern Railway books in order to treat of the entire mileage operated together with the mileage owned but leased to other Companies, excluding St. Johns River Terminal.

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INCOME ACCOUNT—Entire Line.

OPERATING INCOME—Rail Operations—			
Operating revenues	$52,188,106.64	$	$
Operating expenses	35,568,980.60		
Net operating revenue		16,619,126.04	
OUTSIDE OPERATIONS—			
Revenues	1,190,244.35		
Expenses	1,053,280.96		
Net revenue		136,963.39	
Total net revenue		16,756,089.43	
Taxes accrued		1,916,701.65	
Operating income			14,839,387.78
OTHER INCOME—			
Rents accrued from lease of road		21,000.00	
Other Rents—Credits:			
Joint facilities	193,673.34		
Miscellaneous rents	110,117.36		
		303,790.70	
Dividends declared on stocks owned or controlled		827,091.74	
Interest accrued on funded debt owned or controlled		1,083,329.99	
Interest on other securities, loans and accounts		627,060.07	
Total other income			2,862,272.50
Gross corporate income			17,701,660.28
DEDUCTIONS FROM GROSS CORPORATE INCOME—			
Rents accrued for lease of other roads		1,351,504.00	
Other rents—Debits:			
Hire of equipment—balance	19,493.39		
Joint facilities	763,582.06		
Miscellaneous rents	41,780.42		
		824,855.87	
Separately operated properties—loss		81,463.71	
Interest accrued on funded debt		11,287,946.48	
Other deductions		566,504.80	
Total deductions from gross corporate income			14,112,274.86
Net corporate income			3,589,385.42
Disposition of net corporate income:			
Additions and betterments charged to income		78,285.18	
Balance for year carried forward to credit of profit and loss			3,511,100.24

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PROFIT AND LOSS ACCOUNT.

	Debit.	Credit.
Balance June 30, 1908	$	$ 5,791,185.22
Balance for year brought forward from income account		3,511,100.24
ADDITIONS FOR YEAR—		
Profit on sale of securities		1,085,668.35
Miscellaneous		1,547.57
		10,389,501.38
DEDUCTIONS FOR YEAR:		
Discount on bonds sold	3,186,500.00	
Loss on sale Virginia and Southwestern bonds sold	97,799.84	
Western Union Telegraph Accounts	47,004.10	
Claims and expenses Tift lumber cases	46,908.70	
Operation Tenn. Cent. Railroad and Nashville Terminal accruing prior to July 1, 1908	49,280.93	
Balance credit, June 30, 1909, carried to balance sheet	6,962,007.81	
	10,389,501.38	

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OPERATING REVENUES—State of North Carolina.

Account.	Total revenues.
REVENUE FROM TRANSPORTATION—	
Freight revenue	$ 8,342,714.71
Passenger revenue	2,928,099.67
Excess baggage revenue	34,844.41
Parlor and chair car revenue	7,917.75
Mail revenue	274,081.28
Express revenue	327,210.57
Other passenger train revenue	2,797.29
Total passenger service train revenue	3,574,950.97
Switching revenue	27,882.29
Special service train revenue	43,182.15
Total revenue from transportation	11,988,730.12
REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION—	
Station and train privileges	17,188.72
Parcel-room receipts	2,339.85
Storage—freight	8,815.95
Storage—baggage	1,349.50
Car service	17,282.19
Rents of buildings and other property	3,299.25
Miscellaneous	2,297.04
Total revenue from operations other than transportation	52,572.50
Joint facilities revenue—debit	503.65
Joint facilities revenue—credit	767.70
Total operating revenues—State	12,041,566.67
Total operating revenues—entire line	52,188,106.64

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RAILWAY STOCKS OWNED.

ACTIVE CORPORATIONS.

Name of Corporation and Security.		Par Value of Stocks Owned Not Held in Sinking or Other Funds.		Dividends Declared.		Valuation of Stocks Owned.
		Unpledged.	Pledged.	Rate.	Amount.	
STOCKS OF RESPONDENT CORPORATION		None.	None.			
STOCKS OF CORPORATIONS WHOSE PROPERTY FORMS A PART OF THE OPERATING SYSTEM OF RESPONDENT CORPORATION—						
Atlantic and Yadkin Railway Co.	Common	$ 700.00	$ 999,300.00		$	
Carolina and Tennessee Southern Railway Co.	Common	600.00	59,400.00			
Cumberland Railway Co.	Common	500.00	99,500.00			
Ensley Southern Railway Co.	Common	700.00	199,300.00			
Georgia Midland Railway Co.	Common	1,100.00	998,900.00			
High Point, R. A. and Southern R. R. Co.	Common	100.00	212,500.00			
Mobile and Birmingham R. R. Co.	Common	13,000.00	880,400.00			
Mobile and Birmingham Railroad Co.	Preferred		20,500.00	4	820.00	
Memphis and Charleston Railway Co.	Common	600.00	99,400.00			
North and South Carolina Railroad Co.	Common	50,000.00				
North Carolina Midland Railroad Co.	Common	9,800.00	787,600.00			
Richmond and Mecklenburg Railroad Co.	Common	600.00	299,400.00			
Roswell Railroad Co.	Common	300.00	37,100.00			
Sievern and Knoxville Railroad Co.	Common	500.00	139,500.00			
Southern Railway Co., in Kentucky	Common	1,800.00	998,200.00			

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RAILWAY STOCKS OWNED—Continued.

ACTIVE CORPORATIONS—Continued.

Name of Corporation and Security.		Par Value of Stocks Owned Not Held in Sinking or Other Funds.		Dividends Declared.		Valuation of Stocks Owned.
		Unpledged.	Pledged.	Rate.	Amount.	
Southern Railway Co. of Indiana	Common	$	$ 999,300.00		$	
Southern Railway—Carolina Division	Common	1,500.00	4,174,700.00			
State University Railroad Co	Common		16,800.00			
Transylvania Railroad Co	Common	25,000.00				
Tennessee and Carolina Southern Railway Co	Common	500.00	199,500.00			
Yadkin Railroad Co	Common	550.00	464,450.00			
Elberton Southern Railway Co	Common	98,000.00				
Ore Belt Railway Co	Common	700.00	30,000.00			
Southern Railway Co. of Illinois	Common	3,000,000.00				
STOCKS OF CORPORATIONS WHOSE PROPERTY DOES NOT FORM A PART OF THE OPERATING SYSTEM OF RESPONDENT CORPORATION—						
Asheville Southern Railway Co	Common	60,000.00				
Alabama Great Southern Railroad Co	Preferred		1,725,000.00	6	103,500.00	
Alabama Great Southern Railroad Co	Ordinary	65,500.00	4,540,050.00	2	92,111.00	
Alabama, New Orleans, and Texas Pacific Junction Railway Co., Limited	Preferred	797,312.50				
Alabama, New Orleans, and Texas Pacific Junction Railway Co., Limited	Common	1,330,050.00				
Augusta and Summerville Railroad Co	Common	100.00	49,900.00			
Augusta Southern Railroad Co	Preferred		296,000.00			
Augusta Southern Railroad Co	Common	1,200.00	294,800.00			

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Asheville and Craggy Mountain Railway Co.	Common	24,200.00			
Atlantic Coast Line Railroad Co.	Common			5	20,835.00
Asheville and Northern Railway Co.	Common	29,600.00			
Blue Ridge Railway Co.	Common	500.00	99,500.00		
Cincinnati, New Orleans and Texas Pacific Railway Co.	Common	400.00		5	20.00
Cumberland Railroad Co.	Common	20,999.00			
Central Transfer Railway and Storage Co.	Common	200.00	24,800.00	4	1,000.00
Chattanooga Terminal Railway Co.	Common	500.00	59,500.00	11½	6,900.00
Chicago, Indianapolis and Louisville Railway Co.	Preferred		1,936,700.00	4	77,468.00
Chicago, Indianapolis and Louisville Railway Co.	Common	5,000.00	4,898,450.00	1⅜	153,232.80
Danville and Western Railway Co.	Common	900.00	367,700.00		
Danville, Mocksville and Southwestern Railroad Co.	Common	50,200.00			
Delta Southern Railway	Common	500.00	49,500.00		
Georgia Southern and Florida Railway Co.	1st Pref.		177,700.00	5	8,885.00
Georgia Southern and Florida Railway Co.	2d Pref.	10,000.00	309,000.00	5	15,950.00
Georgia Southern and Florida Railway Co.	Common	1,500.00	1,691,500.00		
Hartwell Railway Co.	Common	20,000.00			
Johnson City Southern Railway Co.	Common	71,000.00			
Kentucky and Indiana Bridge and Railroad Co.	Common	200.00	24,800.00		
Lawrenceville Branch Railroad Co.	Common	75.00			
Mobile and Ohio Railroad Co.	Common		5,670,200.00	5	283,510.00
Middlesborough Mineral Railway Co.	Common	25,000.00			
Memphis-Chattanooga Railway Co.	Common		250,000.00		
Northern Alabama Railway Co.	Common	382,000.00	1,513,400.00		
Norfolk and Portsmouth Belt Line Railroad Co.	Common		7,200.00		

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RAILWAY STOCKS OWNED—Continued.

ACTIVE CORPORATIONS—Continued.

Name of Corporation and Security.		Par Value of Stocks Owned Not Held in Sinking or Other Funds.		Dividends Declared.		Valuation of Stocks Owned.
		Unpledged.	Pledged.	Rate.	Amount.	
Richmond-Washington Co.	Common	$ 1,000.00	$ 444,000.00		$	
Raleigh and Augusta Air Line Railroad Co.	Common	200.00				
Raleigh and Gaston Railroad Co.	Common	100.00				
Southern M. and O. Stock Trust Certificates		20,000.00		4	800.00	
Terminal Railroad Association of St. Louis	Common	200.00	205,600.00			
Tallulah Falls Railway Co.	Preferred		123,400.00			
Tallulah Falls Railway Co.	Common	500.00	199,500.00			
Virginia and Southwestern Railway Co.	Common	2,000,000.00				
Augusta Union Station Co.	Common	200.00	24,800.00	4	50.00	
Atlanta Terminal Co.	Common	300.00	49,700.00	4	2,000.00	
Birmingham Terminal Co.	Common	200.00	2,300.00	4	20.00	
Charleston Union Station Co.	Common	200.00	24,800.00	4	1,077.95	
Chattanooga Station Co.	Common	300.00	24,700.00			
Chesapeake Steamship Co.	Common		400,000.00			
Charleston Terminal Co.	Common	300.00	99,700.00			
Columbia Union Station Co.	Common	300.00	49,700.00	4	2,000.00	
Durham Union Station Co.	Common	233.33	8,100.00	5	416.66	
Georgia Midland Terminal Co	Common	50,000.00		2½	1,250.00	
Goldsboro Union Station Co.	Common	5,000.00		4	25.00	

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Gulf Terminal Co.	Common	20,800.00	2,200.00	4	578.33	
Jacksonville Terminal Co.	Common	200.00	24,800.00			
Memphis Railroad Terminal Co.	Common	10,000.00				
Meridian Terminal Co.	Common	13,000.00	4,800.00	4	712.00	
New Orleans Terminal Co.	Common	1,500.00	998,500.00			
Old Dominion Steamship Co.	Common	210,000.00		6	12,600.00	
St. John's River Terminal Co.	Common	700.00	99,300.00			
Savannah Union Station Co.	Common	200.00	99,800.00			
Woodstock and Blockton Railway	Common	*	*	5	5,500.00	
Total		8,438,919.83	38,587,150.00		791,261.74	$ 27,186,417.14

*Sold during year ended June 30, 1909.

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RAILWAY FUNDED DEBT OWNED.

ACTIVE CORPORATIONS.

Name of Corporation and Security.	Par Value of Funded Debt Owned Not Held in Sinking or Other Funds.		Interest Accrued.		Valuation of Funded Debt Owned.
	Unpledged.	Pledged.	Rate.	Amount.	
FUNDED DEBT OF RESPONDENT CORPORATION—					
L. and N. Southern, Monon collateral joint bonds	$ 21,000.00	$	4	$	
Southern Railway Co., first consolidated mortgage bonds	65,300.00		5		
Southern Railway Co., three-year gold notes	3,997,000.00		5		
Southern Railway, M. and O. collateral mortgage bonds	1,000.00		4		
Southern Railway—Memphis Division, second mortgage bonds		1,500,000.00	5		
Southern development and general mortgage bonds	759,000.00		4		
FUNDED DEBT OF CORPORATIONS WHOSE PROPERTY FORMS A PART OF THE OPERATING SYSTEM OF RESPONDENT CORPORATION—					
Southern Railway, in Kentucky, first mortgage bonds		3,000,000.00	5		
High Point, R. A. and Southern, first mortgage bonds		402,000.00	6		
North Carolina Midland R. R. Co., first mortgage bonds		801,000.00	6		
Yadkin Railroad Co., first mortgage bonds		615,000.00	6		
Carolina and Tennessee Southern Railway Co., first mortgage bonds		693,000.00	4	20,059.40	
Cumberland Railway Co., first mortgage bonds		548,000.00	4		
Ensley Southern Railway Co., first mortgage bonds		1,177,000.00	4	31,386.66	
Franklin and Pittsylvania Railroad Co., first mortgage bonds	27,500.00		6		
Memphis and Charleston Railway Co., first mortgage bonds		900,000.00	6		
Roswell Railroad Co., first mortgage bonds		77,000.00	5	6,750.00	

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Southern Railway—Carolina Division, general mortgage bonds		5,000,000.00	4	
Southern Railway Co., of Indiana, first mortgage bonds		5,000,000.00	5	
Tennessee and Carolina Southern Railway Co., first mortgage bonds		1,354,000.00	4	36,886.83
Transylvania Railroad Co., first mortgage bonds	211,512.50		5	10,550.00
High Point, R. A. and Southern Railroad Co., certificate of indebtedness	260,474.04		6	
North Carolina Midland Railroad Co., certificate of indebtedness	98,303.23		6	
Southern Railway—Carolina Division, certificate of indebtedness	152,877.62	9,500.00	4 & 6	
Yadkin Railroad Co., certificate of indebtedness	658,572.96		5	
Elberton Southern Railway Co., first mortgage bonds		250,000.00	5	
FUNDED DEBT OF CORPORATIONS WHOSE PROPERTY DOES NOT FORM A PART OF THE OPERATING SYSTEM OF RESPONDENT CORPORATION—				
Southern Railway Co., in Mississippi, first mortgage bonds		200,000.00	5	
Danville and Western Railway Co., first mortgage bonds		1,051,000.00	5	52,550.00
Blue Ridge Railway Co., first mortgage bonds		100,000.00	5	5,000.00
Caldwell and Northern Railway Co., first mortgage bonds	543,000.00		3 & 5	17,195.00
Carolina and Northwestern Railway Co., first mortgage bonds	1,528,000.00		5	76,400.00
Central Transfer, Railway and Storage Co., first mortgage bonds	10,000.00		5	500.00
Cumberland Railroad Co., first mortgage bonds	926,000.00		5	
Delta Southern Railway, first mortgage bonds		1,045,000.00	4	
Georgia, Southern and Florida Railway Co., first consolidated mortgage bonds		2,000,000.00	4	80,000.00
Hartwell Railway Co., first mortgage bonds	20,000.00		5	1,000.00
K. and I. Bridge and Railroad Co., gold bonds	24,000.00	357,000.00	4	15,240.00
Lawrenceville Branch Railroad Co., first mortgage bonds	30,000.00		7	
Lancaster and Chester Railway Co., first mortgage bonds	135,000.00		5	6,750.00
Mobile and Ohio Railroad Co., general mortgage bonds	500.00	8,107,000.00	4	324,206.67
Northern Alabama Railway Co., prior lien bonds		350,000.00	5	17,500.00

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RAILWAY FUNDED DEBT OWNED—Continued.
ACTIVE CORPORATIONS.

Name of Corporation and Security.	Par Value of Funded Debt Owned Not Held in Sinking or Other Funds.		Interest Accrued.		Valuation of Funded Debt Owned.
	Unpledged.	Pledged.	Rate.	Amount.	
FUNDED DEBT OF CORPORATIONS WHOSE PROPERTY DOES NOT FORM A PART OF THE OPERATING SYSTEM OF RESPONDENT CORPORATION—*Continued.*					
Northern Alabama Railway Co., general lien bonds	$ 255,000.00	$ 1,013,000.00	5	$ 63,400.00	
Pickens Railroad Co., first mortgage bonds	29,000.00		5		
Tallulah Falls Railway Co., first mortgage bonds		1,454,000.00	5		
Tennessee Central Railroad Co., prior lien bonds	176,000.00	2,500,000.00	4	107,040.00	
Chesapeake Steamship Co., certificate of indebtedness	53,200.00	250,000.00	6	18,192.00	
Columbia Union Station Co., certificate of indebtedness	7,282.45		4	291.30	
Danville and Western Railway Co., certificate of indebtedness	1,245,773.75		5		
Mt. Airy and Eastern Railway Co., certificate of indebtedness	15,000.00		6		
Northern Alabama Railway Co., certificate of indebtedness	204,222.87		6		
Tallulah Falls Railway Co., certificate of indebtedness	2,500.00		6		
*Atlantic Coast Line Railroad Co., certificate of indebtedness			4	34,343.05	
*Virginia and Southwestern Railway Co., first consolidated mortgage bonds			5	93,270.83	
Charleston Terminal Co., first mortgage bonds	250,000.00		4	10,000.00	
Durham Union Station Co., first mortgage bonds	18,000.00		5	900.00	
Georgia Midland Terminal Co., first mortgage bonds	46,000.00		4½	2,070.00	
Goldsboro Union Station Co., first mortgage bonds	28,000.00		4½	768.25	
St. Johns River Terminal Co., first mortgage bonds	142,000.00	1,000,000.00	4	45,680.00	
Total	11,941,019.42	40,753,500.00		1,077,929.99	$ 41,104,694.21

*Sold during year ended June 30, 1909.

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RAILWAY FUNDED DEBT OWNED—Continued.

II. INACTIVE CORPORATIONS.

Name of Corporation.	Name of Security.	Total Par Value of Funded Debt Outstanding.	Par Value of Funded Debt Owned Pledged.	Valuation of Funded Debt Owned.
Western North Carolina Railroad Co.	First mortgage bonds	$ 1,325,000.00	$ 1,325,000.00	$3,050,100.00
Washington, Ohio and Western	First mortgage bonds	225,000.00	225,000.00	
Piedmont Railroad Co.	First mortgage bonds	500,000.00	500,000.00	
Piedmont Railroad Co.	Second mortgage bonds	500,000.00	500,000.00	
Alabama Central Railway Co.	Inc. and script	1,355,275.00	1,355,275.00	
Knoxville and Ohio Railroad Co.	First mortgage bonds	500,000.00	500,000.00	
Total		4,405,275.00	4,405,275.00	3,050,100.00

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RAILWAY FUNDED DEBT OWNED—Continued.

Railway Securities owned or controlled through intermediary companies which do not made an annual report to the Commission.

Name of Corporation.	Name of Security Held.	Par Value of Securities Held.	Name of Intermediary.
Southern Rys. Co., in Miss	Capital stock	$ 50,000.00	Nat'l Investment Co.
Mobile and Ohio Railroad Co	Capital stock	10,200.00	Nat'l Investment Co.
Virginia Midland Railway Co	Bond, script	292.76	Nat'l Investment Co.
Richmond and Danville Ext	Capital stock	2,611,650.00	Nat'l Investment Co.
Memphis and Charleston R. R. Co.	Capital stock	470,000.00	Nat'l Investment Co.
Cheraw and Chester N. G. R. R. Company	Capital stock	50,400.00	Nat'l Investment Co.

MISCELLANEOUS STOCKS AND FUNDED DEBT OWNED.

A. OTHER THAN RAILWAY STOCKS.

Name.	Total Par Value of Securities Owned.	Dividends Declared. Rate.	Dividends Declared. Amount.	Valuation of Securities Owned.
Atlanta Compress Co	$ 43,400.00		$	
Georgia Industrial Realty Co	50,000.00			
Jamestown Exposition Co	6,456.50			
Lenoir Car Works	350,000.00	10	35,000.00	$467,889.03
Nashville Term. Realty Co	50,000.00			
National Investment Co	54,000.00			
Southwestern Construction Co	16,600.00	5	830.00	
Total	570,456.50		35,830.00	467,889.03

B. OTHER THAN RAILWAY FUNDED DEBT.

Name.	Total Par Value of Securities Owned.	Interest Accrued. Rate.	Interest Accrued. Amount.	Valuation of Securities Owned.
United States Government	$ 135,000.00	4	$ 5,400.00	
Georgia Industrial Realty	490,719.00			$670,270.93
Sheffield Machine Works	75,000.00			
Total	700,719.93		5,400.00	670,270.93

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SINKING, REDEMPTION, INSURANCE, AND OTHER SPECIAL FUNDS.

A. INCOME AND DISBURSEMENTS DURING YEAR.

Name of Fund.	Income.				Disbursements.
	Cash Appropriations to Fund.	Income to Fund From Investments.	Other Income to Fund.	Total.	
SINKING AND REDEMP'N FUN'S:					
The N. Y. Trust Co., Trustee	$11,105,000.00	$.....	$.....	$11,105,000.00	$.....
Total	11,105,000.00	.....	.....	11,105,000.00	.....
INS. AND OTHER SPEC'L FUNDS:					
Southern Railway Ins. Fund	.....	256,570.62	22,335.00	278,905.62	177,607.43
Total	.....	256,570.62	22,335.00	278,905.62	177,607.43

B. ASSETS ON JUNE 30, 1909.

Name of Fund and Security.	Securities in Fund.		Cash in Fund.	Total.
	Par Value.	Cost.		
SINKING AND REDEMPTION FUNDS:				
The New York Trust Co., Trustee	$.....	$.....	$11,105,000.00	$ 11,105,000.00
Total	.....	.....	11,105,000.00	11,105,000.00
INSURANCE AND OTHER SPECIAL FUNDS:				
A. G. S. R. R. Co. Eq., bonds	8,000.00	591,118.55	.....	591,118.55
A. & C. A. L. Ry. Co., first mortgage bonds extended	26,000.00			
Central Pacific Co., 1st mortgage bonds	25,000.00			
Chesapeake and Ohio Co., general and improvement bonds	50,000.00			
Cincinnati, New Orleans and Texas Pacific Eq. bonds	19,000.00			
Louisville and Nashville R.R. Co., notes	10,000.00			
Mo. Kan. & Tex. Ry., general mort. bond	50,000.00			
New Orleans Terminal Co., 1st mort. bonds	50,000.00			
Penn. R. R. Co., 3-year 5 per cent notes	25,000.00			
So. Ry. Co., 1st consol mortgage bonds	250,000.00			
U. S. Steel Corp., S. F. bonds	50,000.00			
Cash	.....	.....	29,540.64	29,540.64
Total	563,000.00	591,118.55	29,540.64	620,659.19

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OPERATING EXPENSES—Entire Line.

Account.	Amount.	Ratio A, Per Cent.	Ratio B, Per Cent.
I. MAINTENANCE OF WAY AND STRUCTURES—			
1. Superintendence	$ 436,807.94	7.45	1.25
2. Ballast	81,700.77	1.39	.24
3. Ties	1,129,384.97	19.26	3.25
4. Rails	429,247.42	7.32	1.23
5. Other track material	336,455.78	5.74	.97
6. Roadway and track	2,038,259.77	34.76	5.86
7. Removal of snow, sand and ice	5,006.40	.09	.01
8. Tunnels	6,445.61	.11	.02
9. Bridges, trestles and culverts	881,774.80	15.04	2.53
10. Over and under grade crossings	23,192.72	.40	.07
11. Grade crossings, fences, cattle guards and signs	34,603.39	.59	.10
12. Snow and sand fences and snowsheds			
13. Signals and interlocking plants	9,893.93	.17	.03
14. Telegraph and telephone lines	8,030.20	.14	.02
15. Electric power transmission			
16. Buildings, fixtures and grounds	349,108.42	5.95	1.00
17. Docks and wharves	16,225.96	.28	.05
18. Roadway tools and supplies	49,144.49	.84	.14
19. Injuries to persons	14,428.03	.25	.04
20. Stationery and printing	13,145.13	.22	.04
21. Other expenses	90.68		
Total of accounts Nos. 1 to 21	5,862,946.41	100.00	16.85
II. MAINTENANCE OF EQUIPMENT—			
24. Superintendence	218,666.50	2.69	.63
25. Steam locomotives—repairs	2,732,833.89	33.57	7.85
26. Steam locomotives—renewals	2,908.41	.04	
27. Steam locomotives—depreciation	348,755.46	4.29	1.00
28. Electric locomotives—repairs			
29. Electric locomotives—renewals			
30. Electric locomotives—depreciation			
31. Passenger train cars—repairs	538,925.00	6.62	1.55
32. Passenger train cars—renewals	2,285.91	.03	
33. Passenger train cars—depreciation	80,519.20	.99	.23
34. Freight train cars—repairs	2,632,286.44	32.35	7.57
35. Freight train cars—renewals	400,874.00	4.93	1.15
36. Freight train cars—depreciation	952,980.04	11.71	2.74
37. Electric equipment of cars—repairs	1.04		

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OPERATING EXPENSES—Entire Line—Continued.

Account.	Amount.	Ratio A, Per Cent.	Ratio B, Per Cent.
MAINTENANCE OF EQUIPMENT—*Continued*—			
38. Electric equipment of cars—renewals	$		
39. Electric eqipment of cars—depreciation			
40. Floating equipment—repairs			
41. Floating equipment—renewals			
42. Floating equipment—depreciation			
43. Work equipment—repairs	19,765.72	.24	.06
44. Work equipment—renewals	5,995.73	.07	.02
45. Work equipment—depreciation	17,196.18	.21	.05
46. Shop machinery and tools	134,381.35	1.65	.39
47. Power plant equipment			
48. Injuries to persons	36,279.44	.45	.10
49. Stationery and printing	10,379.95	.13	.03
50. Other expenses	2,632.62	.03	.01
Total of accounts Nos. 24 to 50	8,137,666.88	100.00	23.38
III. TRAFFIC EXPENSES—			
53. Superintendence	408,117.97	32.59	1.17
54. Outside agencies	402,368.10	32.13	1.16
55. Advertising	65,267.49	5.21	.19
56. Traffic associations	68,725.66	5.49	.20
57. Fast freight lines	110,959.18	8.86	.37
58. Industrial and immigration bureaus	38,577.68	3.08	.11
59. Stationery and printing	158,097.32	12.63	.45
60. Other expenses	215.05	.01	
Total of accounts Nos. 53 to 60	1,252,328.45	100.00	3.60
IV. TRANSPORTATION EXPENSES—			
61. Superintendence	474,139.43	2.66	1.36
62. Dispatching trains	549,783.72	3.09	1.58
63. Station employees	2,321,352.36	13.04	6.67
64. Weighing and car-service associations	108,114.46	.61	.31
65. Coal and ore docks			
66. Station supplies and expenses	148,709.93	.84	.43
67. Yardmasters and their clerks	332,397.45	1.87	.96
68. Yard conductors and brakemen	692,417.73	3.89	1.99
69. Yard switch and signal tenders	24,636.14	.14	.07
70. Yard supplies and expenses	11,508.02	.06	.03
71. Yard enginemen	464,704.46	2.61	1.34

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OPERATING EXPENSES—Entire Line—Continued.

Account.	Amount.	Ratio A, Per Cent.	Ratio B, Per Cent.
TRANSPORTATION EXPENSES—*Continued*—			
72. Enginehouse expenses—yard	$ 108,733.76	.61	.31
73. Fuel for yard locomotives	351,884.53	1.98	1.01
74. Water for yard locomotives	32,171.52	.18	.09
75. Lubricants for yard locomotives	9,152.01	.05	.03
76. Other supplies for yard locomotives	8,899.07	.05	.03
79. Motormen			
80. Road enginemen	2,327,977.69	13.07	6.69
81. Enginehouse expenses—road	597,540.71	3.36	1.72
82. Fuel for road locomotives	3,122,336.18	17.52	8.97
83. Water for road locomotives	217,946.87	1.22	.63
84. Lubricants for road locomotives	60,172.42	.34	.17
85. Other supplies for road locomotives	61,088.94	.34	.18
86. Operating power plants			
87. Purchased power			
88. Road trainmen	2,264,560.29	12.72	6.51
89. Train supplies and expenses	548,406.00	3.08	1.58
90. Interlockers, block and other signals—operation	14,157.42	.08	.04
91. Crossing flagmen and gatemen	62,846.66	.35	.18
92. Drawbridge operation	7,212.96	.04	.02
93. Clearing wrecks	77,811.65	.44	.22
94. Telegraph and telephone—operation	100,792.65	.57	.29
95. Operating floating equipment			
96. Express service			
97. Stationery and printing	157,176.04	.88	.45
98. Other expenses	8,165.34	.05	.02
99. Loss and damage—freight	1,236,960.68	6.94	3.55
100. Loss and damage—baggage	9,363.11	.05	.03
101. Damage to property	115,259.85	.65	.33
102. Damage to stock on right of way	171,170.86	.96	.49
103. Injuries to persons	1,007,294.68	5.66	2.89
Total of accounts Nos. 61 to 103 (excepting Nos. 77 and 78)	17,806,845.59	100.00	51.17
V. GENERAL EXPENSES—			
106. Salaries and expenses of general officers	167,616.46	9.63	.48
107. Salaries and expenses of clerks and attendants	549,882.31	31.57	1.58
108. General office supplies and expenses	62,753.00	3.60	.18
109. Law expenses	466,557.33	26.79	1.34
110. Insurance	326,995.77	18.78	.93

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OPERATING EXPENSES—Entire Line—Continued.

Account.	Amount.	Ratio A, Per Cent.	Ratio B, Per Cent.
GENERAL EXPENSES—*Continued*—			
111. Relief department expenses	$		
112. Pensions	274.25	.02	
113. Stationery and printing	78,541.28	4.51	.23
114. Other expenses	88,788.70	5.10	.26
Total of accounts Nos. 106 to 114	1,741,409.10	100.00	5.00
Total operating expenses (Excluding "joint-facility" accounts Nos. 22, 23, 51, 52, 77, 78, 104, 105, 115 and 116.)	34,801,196.43		100.00

SUMMARY.

Account.	Item.	Amount.
MAINTENANCE OF WAY AND STRUCTURES—		
Total of accounts Nos. 1 to 21	$ 5,862,946.41	
22. Maintaining joint tracks, yards and other facilities—Dr	222,636.95	
23. Maintaining joint tracks, yards and other facilities—Cr	68,922.72	
Total maintenance of way and structures		$ 6,016,660.64
Ratio to total operating expenses, 16.92 per cent.		
MAINTENANCE OF EQUIPMENT—		
Total of accounts Nos. 24 to 50	8,137,666.88	
51. Maintaining joint equipment at terminals—Dr	63,109.07	
52. Maintaining joint equipment at terminals—Cr	7,022.51	
Total maintenance of equipment		8,193,753.44
Ratio to total operating expenses, 23.04 per cent.		
TRAFFIC EXPENSES—		
Total accounts Nos. 53 to 60	1,252,328.45	
Total traffic expenses		1,252,328.45
Ratio to total operating expenses 3.52 per cent.		
TRANSPORTATION EXPENSES—		
Total of accounts Nos. 61 to 103 (excepting Nos. 77 and 78)	17,806,845.59	
77. Operating joint yards and terminals—Dr	582,149.95	
78. Operating joint yards and terminals—Cr	74,860.89	
104. Operating joint tracks and facilities—Dr	68,544.40	
105. Operating joint tracks and facilities—Cr	34,171.97	
Total transportation expenses		18,348,507.08
Ratio to total operating expenses, 51.58 per cent.		

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OPERATING EXPENSES—Entire Line—Continued.

SUMMARY—Continued.

Account.	Item.	Amount.
GENERAL EXPENSES—		
Total of accounts Nos. 106 to 114	$ 1,741,409.10	
115. General administration joint tracks, yards and terminals—Dr	17,207.76	
116. General administration joint tracks, yards and terminals—Cr	885.87	
Total general expenses		$ 1,757,730.99
Ratio to total operating expenses, 4.94 per cent.		
Total operating expenses		35,568,980.60
Ratio of operating expenses to operating revenues 68.16 per cent.		
OPERATING EXPENSES—STATE OF NORTH CAROLINA—		
I. Maintenance of way and structures	1,058,089.73	
II. Maintenance of equipment	1,755,702.53	
III. Traffic expenses	259,615.37	
IV. Transportation expenses	3,631,224.96	
V. General expenses	343,166.22	
Total operating expenses		7,047,798.81
Ratio of operating expenses to operating revenues, 58.53 per cent.		

SUMMARY OF REVENUES AND EXPENSES OF OUTSIDE OPERATIONS AND OTHER PROPERTIES.

A. OUTSIDE OPERATIONS.

Designation.	Revenues.	Expenses.	Net Revenue Or Deficit.
Harbor terminal transfers	$ 610,434.97	$ 476,366.78	$ 134,068.19
Dining and special car service	255,297.52	269,805.35	D 14,507.83
Miscellaneous—			
Louisville Terminal	324,511.86	306,400.44	18,111.42
Greenville Tipple		708.39	D 708.39
Total	1,190,244.35	1,053,280.96	136,963.39

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RENTS RECEIVABLE FROM JOINT FACILITIES.

YEAR ENDED JUNE 30, 1909.

Location of Property.	Name of Lessee.	Item.
TRACKS—		
Woodlawn Jct. to Bessemer, Ala	Alabama Great Southern R. R	$ 8,497.90
Gadsden, Ala., to Attalla, Ala	Alabama Great Southern R. R	335.32
Columbia, S. C	Atlantic Coast Line R. R	325.08
North Birmingham, Ala	Birmingham Belt R. R	185.28
Birmingham, Ala	Birmingham Southern R. R	87.35
Greenville, S. C	Charleston and Western Carolina Ry. Co	128.40
Venice, Ill	Chicago and Alton R. R	470.77
Alexandria to Orange, Va	Chesapeake and Ohio Ry. Co	86,489.58
East St. Louis, Ill	Cleveland,Cincinnati,Chi'go and St.Louis Ry	739.71
Danville to Stokesland, Va	Danville and Western Railway Co	390.00
Huntingburg, Ind	Ferdinand Railway Co	1,250.00
Greenville, S. C	Greenville and Knoxville Railway	144.00
Hawkinsville, Ga	Gulf Line Railway Co	12.33
Clear Fork-Jellico Branch, Tenn	Louisville and Nashville R. R.	14,820.32
Coster, Tenn	Louisville and Nashville R. R.	108.88
Decatur to Decatur Junction, Ala	Louisville and Nashville R. R.	13,412.59
Florence, Ala., to Railroad Connection	Louisville and Nashville R. R.	6,586.04
Gurnee Junction, to Blocton, Ala	Louisville and Nashville R. R	24,560.46
Mobile, Ala	Louisville and Nashville R. R	1,668.88
Macon, Ga	Macon, Dublin and Savannah R. R	150.00
Parrish to North Birmingham, Ala	Mobile and Ohio R. R. Co	9,866.66
Memphis, Tenn	Nashville,Chattanooga and St.Louis Ry. Co	240.00
North Western Jct., to Camden, S. C	North Western R. R	857.13
Raleigh, to Caraleigh, N. C	Raleigh and Southport Ry. Co	999.96
Birmingham, Ala	St. Louis and San Francisco R. R	540.00
Cordova, Ala	St. Louis and San Francisco R. R	93.08
Mobile, to Calvert, Ala	Tombigbee Valley R. R. Co	5,266.92
Mt. Vernon, Ill	Wabash, Chester and Western Railway	150.00
Total tracks		178,376.64

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RENTS RECEIVABLE FROM JOINT FACILITIES—Continued.

Location of Property.	Name of Lessee.	Item.
TERMINALS—		
Pregnalls, S. C.	Atlantic Coast Line R. R.	$ 36.06
Jacksonville, Fla.	Atlantic Coast Line R. R.	92.16
Augusta, Ga.	Augusta Southern R. R. Co.	249.96
Seneca, S. C.	Blue Ridge Ry. Co.	240.00
Chester, S. C.	Carolina and Northwestern Ry.	65.44
Conover, N. C.	Carolina and Northwestern Ry.	35.04
Gastonia, N. C.	Carolina and Northwestern Ry.	21.50
Newton and Hickory, N. C.	Carolina and Northwestern Ry.	1,051.58
Greenwood, S. C.	Charleston and Western Carolina Ry. Co.	218.16
Newberry, S. C.	Columbia, Newberry and Laurens Ry. Co.	219.74
Charleston, S. C.	Charleston Union Station Co.	292.97
Gulf, N. C.	Durham and Charlotte R. R.	43.88
Hawkinsville, Ga.	Gulf Line Ry. Co.	26.79
Greenville, S. C.	Greenville and Knoxville Ry. Co.	500.00
Mobile, Ala.	Gulf Terminal Co.	825.00
Jacksonville, Fla.	Jacksonville Terminal Co.	138.16
Woodbury, Ga.	Macon and Birmingham Ry. Co.	63.24
Macon, Ga.	Macon, Dublin and Savannah R. R.	1,800.00
Bristol, Tenn.	Norfolk and Western Ry. Co.	60.00
Winston-Salem, N. C.	Norfolk and Western Ry. Co.	681.40
Raleigh, N. C.	Raleigh and Southport Ry. Co.	200.09
Denmark, S. C.	Seaboard Air Line Ry. Co.	80.78
Helena, Ga.	Seaboard Air Line Ry. Co.	21.40
Harriman, Tenn.	Tennessee Central Ry. Co.	1,755.00
Memphis, Tenn.	Union Railway Co.	91.14
Selma, Ala.	Western Railway of Alabama	632.06
Winston-Salem, N. C.	Winston-Salem Union Station Co.	2,163.26
Empire, Ga.	Wrightsville and Tennille R. R.	55.37
Hawkinsville, Ga.	Wrightsville and Tennille R. R.	3,600.00
Moorhead, Miss.	Yazoo and Mississippi Valley R. R. Co.	36.52
Total Terminals		15,296.70

SUMMARY.

Total tracks	178,376.64
Total terminals	15,296.70
Total	193,673.34

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RENTS RECEIVABLE—Continued.

2. FROM LEASE OF ROAD.

Road Leased.	Location.	Name of Lessee.	Amount.
Anderson Branch	Belton, to Anderson, S. C.	Blue Ridge Ry. Co.	$ 15,000.00
Gordonsville Branch	Gordonsville, to Orange, Va.	Chesapeake and Ohio Ry. Co.	6,000.00
Total			21,000.00

3. MISCELLANEOUS RENTS.

Description of Prop.	Location.	Name of Lessee.	Amount.
Office rent	Toccoa Compress Property	Atlantic Compress Co.	$ 4,299.12
Office rent	Anniston Compress	Atlantic Compress Co.	5,483.44
Property, Bell St	Atlanta, Ga.	Atlantic Compress Co.	2,100.00
Property	Huntsville, Ala.	Alabama Cotton Oil Co.	625.00
Tracks	Near Charleston, S. C.	E. P. Burton Lumber Co.	1,125.00
Warehouse	Charleston, S. C.	Combahee Fertilizer Co.	1,525.44
Building	Atlanta, Ga.	Carolina Portland Cement Co.	1,350.00
Warehouse	Charleston, S. C.	Carolina Portland Cement Co.	733.26
Land	Durham, N. C.	Durham Union Station Co.	2,300.00
Property	Memphis, Tenn.	Fisher Lime and Cement Co.	600.00
Compresses 1 and 2	Charlotte, N. C.	Heath Bros (Sanders Orr & Co.)	4,000.08
Property	Knoxville, Tenn.	Hackney Brayles & Lackey	500.04
Property, Beale St.	Memphis, Tenn.	Hunt's Brothers	500.00
Lot	Memphis, Tenn.	Miller Paving Co.	600.00
Depot-freight	Birmingham, Ala.	Mobile and Ohio R. R. Co.	3,000.00
Land	Burlington, N. C.	J. J. Motley	949.70
Use of tracks	Durham, N. C.	Norfolk and Western Ry.	600.00
Property, S. West	Washington, D. C.	Philadelphia, Baltimore and Washington R. R. Co.	8,847.24
Coal yard	Atlanta, Ga.	Proctor Coal Co.	600.00
Coal wash plant	Lake, Ill.	Southern Coal and Mining Co.	1,000.00
Use of tracks	Durham, N. C.	Seaboard Air Line Ry. Co.	600.00
Land, 20 acres	East St. Louis, Ill.	St. Louis Cotton Compress Co	600.00
Lots	Atlanta, Ga.	S. M. Truitt & Sons	1,120.00
Horse exchange	Knoxville, Tenn.	Tenn. Ky. Horse and Mule Co.	825.00
Coal yard	Atlanta, Ga.	J. W. Wills & Co.	540.00
Rail	Judson, N. C.	Buchanan Lumber Co.	501.10
Rail	Rock Run, Ala.	Bass Foundry and Machine Co	536.64
Rail	Franklin, Va.	Camp Manufacturing Co.	1,073.52
Rail	Heath Springs, S. C.	Central Railway Co. of S. C.	1,268.33
Rail	Badham, S. C.	Dorchester Lumber Co.	1,163.67
Rail	Gray, Va.	Gray Lumber Co.	670.55
Rail	Mobile, Ala.	Gulf and Chicago R. R. Co.	2,684.79

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RENTS RECEIVABLE—Continued.

3. MISCELLANEOUS RENTS—Continued.

Description of Property.	Location.	Name of Lessee.	Amount.
Rail	Norfolk, Va	Hitchcock-Trego Land Lumber and Quarry Co	$ 525.16
Rail	Riderville, Ala	E. E. Jackson Lumber Co	595.20
Rail	Pell City, Ala	Lathrop Hatten Lumber Co	501.94
Rail	Freeman, Va	Newell and Peart	1,236.75
Rail	Lee, Ala	Sumter and Choctaw Railway	500.40
Rail	Mobile, Ala	Tombigbee Valley R. R. Co	1,595.88
Rail	Flatwood and Pine Hill, Ala	Vredenburg Saw Mill Co	2,037.44
Rail	Williamston, S. C	Williamston Oil Co	575.54
Rail	Miscellaneous		50,227.13
Total			110,117.36

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RENTS PAYABLE FOR JOINT FACILITIES.
YEAR ENDED JUNE 30, 1909.

Location of Property.	Name of Lessor.	Item.
TRACKS—		
Mobile, Ala. (Cut off)	Alabama Great Southern R. R.	$ 89.56
Woodlawn Jct. to Birmingham, Ala	Alabama Great Southern R. R.	2,406.20
York, Ala., to Meridian, Miss.	Alabama Great Southern R. R.	8,610.61
Atlanta, Ga.	Atlanta and West Point R. R.	123.36
Columbia, S. C.	Atlantic Coast Line R. R.	28.47
Hardeeville, S. C., to Cent. Jct., Ga.	Atlantic Coast Line R. R.	12,754.70
Magnolia Jct., S. C.	Atlantic Coast Line R. R.	1,181.82
Selma, N. C., to Pinners Pt., Va.	Atlantic Coast Line R. R.	77,291.49
Central Jct., Ga., to Jacksonville, Fla.	Atlantic Coast Line R. R.	81,687.96
Augusta, Ga.	Augusta and Summerville R. R.	478.67
New Albany Ind.	Baltimore and Ohio R. R.	600.00
Atlanta, Ga.	Central of Georgia Ry. Co.	680.68
Central Jct., to Savannah, Ga.	Central of Georgia Ry. Co.	923.74
Venice, Ill.	Chicago and Alton Ry. Co.	184.79
Atlanta, Ga.	Georgia Railroad	7,197.36
Bennett's Fork Branch, Tenn.	Louisville and Nashville R. R.	4,999.92
Cumberland Gap Tunnel Co.	Louisville and Nashville R. R.	7,831.72
Jellico to Hyde, Tenn.	Louisville and Nashville R. R.	11,802.95
Middlesboro, Kentucky, to Cumberland Gap, Tenn.	Louisville and Nashville R. R.	30.00
New Decatur, Ala.	Louisville and Nashville R. R.	139.09
West Point, Miss.	Mobile and Ohio R. R. Co.	16.50
Dalton, Ga.	Nashville, Chattanooga and St. Louis Ry. Co.	3,240.00
Stevenson, Ala., to Chattanooga, Tenn	Nashville, Chattanooga and St. Louis Ry. Co.	45,082.60
Washington, D. C., to S. E. Potomac Bridge, Va.	Philadelphia Baltimore and Washington R. R.	29,401.30
St. Louis, Mo.	Terminal R. R. Association of St. Louis	16,962.42
S. E. Potomac Bridge, to Seminary, Va	Washington Southern Ry. Co.	11,981.08
Total tracks		325,726.99
YARDS—		
Brunswick, Ga.	Atlantic Coast Line R. R.	225.11
Potomac Yards, Va.	Washington Southern Ry. Co.	25,479.75
Total		25,704.86

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RENTS PAYABLE FOR JOINT FACILITIES—Continued.

YEAR ENDED JUNE 30, 1909.

Location of Property.	Name of Lessor.	Item.
TERMINALS—		
Akron, Ala	Alabama Great Southern R. R	$ 96.91
Bessemer, Ala	Alabama Great Southern R. R	52.42
Chattanooga, Tenn	Alabama Great Southern R. R	3,466.05
York, Ala	Alabama Great Southern R. R	117.04
Goldsboro, N. C	Atlantic Coast Line R. R	175.00
Jacksonville, Fla	Atlantic Coast Line R. R	54.67
Jesup, Ga	Atlantic Coast Line R. R	1,642.73
Sanford, N. C	Atlantic Coast Line R. R	229.24
Selma, N. C	Atlantic Coast Line R. R	119.84
Atlanta, Ga	Atlanta Terminal Co	54,663.35
Augusta, Ga	Augusta Union Station Co	2,055.70
Birmingham, Ala	Birmingham Terminal Co	22,792.41
Columbus, Ga	Central of Georgia Ry. Co	496.27
Fort Valley, Ga	Central of Georgia Ry. Co	277.20
Griffin, Ga	Central of Georgia Ry. Co	297.00
Savannah, Ga	Central of Georgia Ry. Co	7,011.09
Charleston, S. C	Charleston Union Station Co	7,354.41
Allendale, S. C	Charleston and Western Carolina R. R. Co	235.80
Centralia, Ill	Chicago, Burlington and Quincy R. R. Co	3,866.49
Burgin, Ky	Cincinnati, New Orleans and Texas Pacific Ry. Co	6.00
Danville, Ky	Cincinnati, New Orleans and Texas Pacific Ry. Co	6,142.28
Georgetown, Ky	Cincinnati, New Orleans and Texas Pacific Ry. Co	240.00
Harriman Jct., Tenn	Cincinnati, New Orleans and Texas Pacific Ry. Co	156.38
Lexington, Ky	Cincinnati, New Orleans and Texas Pacific Ry. Co	84.30
Columbia, S. C	Columbia Union Station Co	5,055.80
French Lick, Ind	Chicago, Indianapolis and Louisville R. R	4,440.23
Durham, N. C	Durham Union Station Co	3,097.28
East St. Louis, Ill	East St. Louis Relay Passenger Station Association	269.70
Evansville, Ind	Evansville and Terre Haute R. R	3,355.35
Oakland City, Ind	Evansville and Indianapolis R. R	220.00
Mobile, Ala	Gulf Terminal Co	9,595.41
Goldsboro, N. C	Goldsboro Union Station Co	505.95
Louisville, Ky	Illinois Central R. R	12,371.23

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RENTS PAYABLE FOR JOINT FACILITIES—Continued.

YEAR ENDED JUNE 30, 1909.

Location of Property.	Name of Lessor.	Item.
TERMINALS—*Continued*—		
Memphis, Tenn	Illinois Central R. R	$ 2,400.00
Brown, Ill	Illinois Central R. R	763.02
Jacksonville, Fla	Jacksonville Terminal Co	5,112.23
Louisville, Ky	Kentucky an Idndiana Bridge and R. R. Co.	82,045.79
Anniston, Ala	Louisville and Nashville R. R	1,100.00
Meridian, Miss	Meridian Terminal Co	1,277.59
Meridian, Miss	Mobile and Ohio R. R	1,913.40
Bristol, Tenn	Norfolk and Western Ry. Co	2,615.08
Lynchburg, Va	Norfolk and Western Ry. Co	2,592.24
Sheffield, Ala	Northern Alabama Ry	327.56
Savannah, Ga	Savannah Union Station Co	3,451.05
Jacksonville, Fla	St. John's River Terminal Co	13,691.52
Durham, N. C	Standard Trust Co. of New York	2,027.36
Augusta, Ga	Safe Deposit and Trust Co., of Baltimore	2,430.75
Portsmouth, Va	Seaboard Air Line Ry. Co	143.15
St. Louis, Mo	Terminal R. R. Association of St. Louis	11,670.63
Alexandria, Va	Washington Southern Ry	1,686.58
Washington, D. C	Washington Terminal Co	124,013.81
Winston-Salem, N. C	Winston-Salem Union Station Co	2,344.92
Total terminals		412,150.21

SUMMARY.

Total tracks	$325,726.99
Total yards and terminals	437,855.07
Grand total	763,582.06

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RENTS PAYABLE—Continued.

2. FOR LEASE OF ROAD.

Road Leased.	Guaranteed Interest on Bonds.	Guaranteed Dividends on Stocks.	Cash.	Total.
Atlanta and Charlotte Air Line Ry	$ 247,500.00	$ 119,000.00	$ 2,500.00	$ 369,000.00
Georgia Midland Ry	49,500.00			49,500.00
Atlantic and Danville Ry			188,000.00	188,000.00
Mobile and Birmingham R. R	78,000.00	35,904.00		113,904.00
North Carolina R. R			286,000.00	286,000.00
Richmond and Mecklenburg R. R	12,600.00			12,600.00
Southern Railway—Carolina Division	329,200.00		3,300.00	332,500.00
Total	716,800.00	154,904.00	479,800.00	1,351,504.00

3. MISCELLANEOUS RENTS.

Description of Property.	Location.	Name of Lessor.	Amount.
Annuity	Augusta, Ga	City Council of Augusta	$ 2,777.77
Land	North Augusta, Ga	North Augusta Land Co	743.35
Right of way	Through Rose Hill Cemetery, Macon	City of Macon, Ga	2,000.00
Terminal facilities	Columbus and Griffin	Georgia Midland Terminal Co	2,499.96
Land	Atlanta, Ga	Atlanta Gas Light Co	1,200.00
Side track	Clifton, S. C	Clifton Manufacturing Co	6,000.00
Land	Louisville, Ky	Illinois Central Railroad	1,062.00
Ground	Lynchburg, Va	W. E. & M. S. Peters	1,700.00
Land	East St. Louis, Ill	Wiggins Ferry Co	1,500.00
Land	Atlanta, Ga	Central of Georgia Railway	2,913.72
Taxes	Charlotte	Charlotte Compress, 1 and 2	1,000.00
Land	Pinners Point, Va	Norfolk and Carolina Railroad	12,000.00
Track	Granite Quarry	Balfour Quarry Co	500.00
Miscellaneous			5,883.62
Total			41,780.42

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RENTS PAYABLE—Continued.

OTHER DEDUCTIONS FROM INCOME.

Nature of Deduction.	Amount.
Discount on bonds sold	$ 535,214.44
Chattanooga Station Co.—interest on bonds and note	10,358.25
Washington Southern Railway—to make up revenue	19,995.66
Miscellaneous deductions	936.45
Total	566,504.80

SEPARATELY OPERATED PROPERTIES.

Name of Property.	Location.	Profit.	Loss.
New Orleans Terminal Co	New Orleans, La	$	$ 85,663.24
Okolona, Miss., branch	Okolona, Miss	7,736.30	
Hermitage Elevator Co	Nashville, Tenn		7,535.13
Athens Belt Line	Athens	4,378.37	
Central Transfer Railway and Storage Co	Louisville, Ky		380.01
Net total			81,463.71

RECAPITULATION OF HIRE OF EQUIPMENT.

Account.	Amount Receivable.	Amount Payable.
A. Equipment leased	$ 13,329.97	$ 25,388.30
B. Equipment interchanged	1,603,465.29	1,454,026.87
C. Private cars		156,873.48
Total	1,616,795.26	1,636,288.65
Balance		19,493.39

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TAXES AND ASSESSMENTS.

A. FOR REPORTING COMPANY'S OWNED AND PROPRIETARY LINES.

State.	Ad Valorem Tax.		Specific Tax.				Total.
	On the Value of Road and Personal Property.	On the Value of Stocks or Bonds, or on Valuation Based on Earnings, Dividends or Other Results of Operation.	On Stocks, Bonds, Loans Etc.	On Gross or Net Earnings, Revenue or Dividends.	On Traffic, or Some Physical Quality of Property Operated, or on Privilege.	On Property Owned, not Used in Operation, and Miscellaneous.	
District of Columbia	$ 6,112.34	$	$	$	$	$	$ 6,112.34
Virginia	200,393.13		120.00	66,949.91		427.76	267,890.80
North Carolina	362,456.81			6,616.02		4,613.89	373,686.72
South Carolina	335,791.72			11,379.91	4,546.80	2,548.40	354,266.83
Georgia	220,192.12					398.50	220,590.62
Alabama	267,096.75		22,458.36		6,351.33	1,852.94	297,759.38
Mississippi	33,128.66			1,795.86	5,258.00		40,182.52
Tennessee	219,549.97				4,561.50		222,111.47
Kentucky	18,070.05	6,682.05				136.29	24,888.39
Indiana	63,069.48						63,069.48
Illinois	43,900.66					242.44	44,143.10
Total	1,769,761.69	6,682.05	22,578.36	86,741.70	20,717.63	10,220.22	1,916,701.65

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COMPARATIVE GENERAL BALANCE SHEET.

June 30, 1908.	ASSETS.	June 30, 1909.	Year Ending June 30, 1909.	
Total.		Total.	Increase.	Decrease.
$293,856,032.96	Cost of road	$295,654,006.85	$ 1,797,973.89	$
29,637,600.62	Cost of equipment	31,855,613.13	2,218,012.51	
28,280,622.86	Stocks owned	27,655,256.17		625,366.69
63,801,493.11	Funded debt owned	44,825,065.14		18,976,427.97
32,349,000.00	Cost of road and equipment (leasehold estates.)	32,349,000.00		
	Special deposit with financial agents	11,105,000.00	11,105,000.00	
11,474,808.24	Cash and current assets	17,832,501.31	6,357,693.07	
	OTHER ASSETS.			
17,565,266.80	Equipment trusts	14,475,163.07		3,091,103.73
3,829,378.94	Materials and supplies	4,375,467.91	546,088.97	
519,361.00	Sinking, insurance and other funds	620,659.19	101,298.19	
1,080,106.42	Sundries	1,536,181.40	456,074.98	
51,455.00	Coupons purchased from North Alabama Ry. gen. lien bonds.	51,455.00		
1,362,035.04	Advance to subsidiary companies	925,622.31		436,412.73
160,531.63	Incomes accrued not due	473,572.80	313,041.17	
1,991,375.09	Net discount on securities sold to be charged off during life of security.	7,797,910.65	5,806,535.56	
485,959,067.71	Grand total	491,532,474.93	5,573,407.22	
	LIABILITIES.			
180,000,000.00	Capital stock	180,000,000.00		
252,049,833.51	Funded debt	254,260,876.78	2,211,043.27	
11,128,333.17	Current liabilities	11,211,764.01	83,430.84	
1,744,230.96	Accrued interest on funded debt not yet payable and accrued rental	1,988,435.89	244,204.93	
32,349,000.00	Outstanding securities (leasehold estates)	32,349,000.00		
772,284.93	Taxes accrued, not due	752,113.83		20,171.10
887,580.91	Reserve accounts	2,131,205.06	1,243,624.15	
519,361.00	Reserve for insurance	620,659.19	101,298.19	
216,270.48	Sundry accounts	265,472.15	49,201.67	
500,987.53	Unmatured obligations account new steel rail and bridges purchased	990,940.21	489,952.68	
5,791,185.22	Profit and loss	6,962,007.81	1,170,822.59	
485,959,067.71	Grand total	491,532,474.93	5,573,407.22	

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EMPLOYEES AND SALARIES—STATE OF NORTH CAROLINA.

Class.	Number June 30.	Total Number of Days Worked.	Total Yearly Compensation.	Average Daily Compensation.
General officers			$	$
Other officers	105	36,184	109,894.76	3.04
General office clerks				
Station agents	265	94,512	153,246.48	1.62
Other station men	622	226,962	242,693.20	1.07
Enginemen	265	72,616	339,715.36	4.68
Firemen	269	76,927	177,586.28	2.31
Conductors	197	51,020	195,550.88	3.83
Other trainmen	444	129,232	232,004.56	1.80
Machinists	183	48,974	150,337.52	3.07
Carpenters	322	94,028	166,296.96	1.77
Other shopmen	757	192,964	386,787.76	2.00
Section foremen	250	86,192	129,670.56	1.50
Other trackmen	1,115	335,628	292,260.92	.87
Switch tenders, crossing tenders, and watchmen	253	89,673	156,841.12	1.75
Telegraph operators and dispatchers	241	81,180	185,595.40	2.29
All other employees and laborers	230	78,364	78,590.72	1.00
Total (including General Officers)	5,518	1,694,456	2,997,072.48	1.77
Total (excluding General Officers)	5,518	1,694,456	2,997,072.48	1.77
DISTRIBUTION OF ABOVE—				
Maintenance of way and structures	1,618	493,224	548,851.68	1.11
Maintenance of equipment	995	223,220	557,445.48	2.50
Transportation expenses	2,905	978,012	1,890,775.32	1.93
Total (including General Officers)	5,518	1,694,456	2,997,072.48	1.77
Total (excluding General Officers)	5,518	1,694,456	2,997,072.48	1.77
Total (including General Officers)—Entire line	33,311	10,435,759	19,541,397.35	1.87

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TRAFFIC AND MILEAGE STATISTICS—Entire Line.

Item.	Column for Number Passengers, Tonnage, etc.	Columns for Revenue and Rates.		
		Dollars.	*Cts.*	*Mills.*
PASSENGER TRAFFIC—				
Number of passengers carried earning revenue	14,977,980			
Number of passengers carried one mile	622,561,542			
Number of passengers carried one mile per mile of road	86,824			
Average distance carried—miles	41.57			
Total passenger revenue		13,510,791	49	
Average amount received from each passenger			90	204
Average receipts per passenger per mile			02	170
Total passenger service train revenue		16,765,358	92	
Passenger service train revenue per mile of road		2,338	15	
Passenger service train revenue per train mile		1	15	513
FREIGHT TRAFFIC—				
Number of tons carried of freight earning revenue	22,133,389			
Number of tons carried one mile	3,612,870,632			
Number of tons carried one mile per mile of road	503,862			
Average distance haul of one ton—miles	163.23			
Total freight revenue		34,376,619	13	
Average amount received for each ton of freight		1	55	316
Average receipts per ton per mile				952
Freight revenue per mile of road		4,794	27	
Freight revenue per train mile		2	05	115
TOTAL TRAFFIC—				
Operating revenues		52,188,106	64	
Operating revenues per mile of road		7,278	31	
Operating revenues per train mile		1	72	801
Operating expenses		35,568,980	60	
Operating expenses per mile of road		4,960	56	
Operating expenses per train mile		1	17	773
Net operating revenue (or deficit)		16,619,126	04	
Net operating revenue (or deficit) per mile of road		2,317	75	
Average number of passengers per car mile	14			
Average number of passengers per train mile	43			
Average number of passenger cars per train mile	4.71			
Average number of tons of freight per loaded car mile	14.20			
Average number of tons of freight per train mile	215.57			
Average number of freight cars per train mile	22.50			
Average number of loaded cars per train mile	15.18			
Average number of empty cars per train mile	6.38			
Average mileage operated during year	7,170.36			

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TRAFFIC AND MILEAGE STATISTICS—Entire Line—Continued.

Classification.	Item.	Total.
LOCOMOTIVE MILEAGE—REVENUE SERVICE—		
Freight locomotive miles	16,463,010	
Passenger locomotive miles	13,632,815	
Mixed locomotive miles	1,166,358	
Special locomotive miles	86,228	
Switching locomotive miles	6,464,590	
Total revenue locomotive mileage		37,813,001
Nonrevenue service locomotive miles		927,997
CAR MILEAGE—REVENUE SERVICE—		
FREIGHT CAR MILES—		
Loaded	254,489,627	
Empty	106,903,620	
Caboose	15,641,047	
Total freight car miles		377,034,294
PASSENGER CAR MILES—		
Passenger	32,908,117	
Sleeping, parlor and observation	12,385,274	
Other passenger train cars	23,005,725	
Total passenger car miles		68,299,116
SPECIAL CAR MILES—		
Freight—loaded	341,757	
Freight—empty	63	
Caboose	26,207	
Passenger	257,788	
Sleeping, parlor and observation	54,153	
Other passenger train cars	63,010	
Total special car miles		742,978
Total revenue car mileage		446,076,388
Nonrevenue service car miles		3,714,045
TRAIN MILEAGE—REVENUE SERVICE—		
Freight train miles	15,601,169	
Passenger train miles	13,355,341	
Mixed train miles	1,158,520	
Special train miles	86,228	
Total revenue train mileage		30,201,258
Nonrevenue service train miles		927,997

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TRAFFIC AND MILEAGE STATISTICS—State of North Carolina.

Item.	Column for Number Passengers, Tonnage, etc.	Columns for Revenue and Rates		
		Dollars.	*Cts.*	*Mills.*
PASSENGER TRAFFIC—				
Number of passengers carried earning revenue	3,713.074			
Number of passengers carried one mile	130,139,113			
Number of passengers carried one mile per mile of road	89,363			
Average distance carried—miles	35.05			
Total passenger revenue		2,928,099	67	
Average amount received from each passenger			78	859
Average receipts per passenger per mile			02	250
Total passenger service train revenue		3,574,950	97	
Passenger service train revenue per mile of road		2,454	84	
Passenger service train revenue per train mile		1	26	506
FREIGHT TRAFFIC—				
Number of tons carried of freight earning revenue	5,780,738			
Number of tons carried one mile	790,631,558			
Number of tons carried one mile per mile of road	542,908			
Average distance haul of one ton—miles	136.77			
Total freight revenue		8,342,714	71	
Average amount received for each ton of freight		1	44	319
Average receipts per ton per mile			1	055
Freight revenue per mile of road		5,728	75	
Freight revenue per train mile		2	31	102
TOTAL TRAFFIC—				
Operating revenues		12,041,566	67	
Operating revenues per mile of road		8,268	66	
Operating revenues per train mile		1	97	222
Operating expenses		7,047,798	81	
Operating expenses per mile of road		4,839	56	
Operating expenses per train mile		1	15	433
Net operating revenue (or deficit)		4,993,767	86	
Net operating revenue (or deficit) per mile of road		3,429	10	
Average number of passengers per car mile	18			
Average number of passengers per train mile	46			
Average number of passenger cars per train mile	4.83			
Average number of tons of freight per loaded car mile	12.21			
Average number of tons of freight per train mile	219.01			
Average number of freight cars per train mile	24.12			
Average number of loaded cars per train mile	17.94			
Average number of empty cars per train mile	5.27			
Average mileage operated during year	1,456.29			

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TRAFFIC AND MILEAGE STATISTICS—State of North Carolina—Continued.

Classification.	Item.	Total.
LOCOMOTIVE MILEAGE—REVENUE SERVICE—		
Freight locomotive miles	3,593,414	
Passenger locomotive miles	2,563,294	
Mixed locomotive miles	347,229	
Special locomotive miles	15,993	
Switching locomotive miles	1,114,537	
Total revenue locomotive mileage		7,634,467
Nonrevenue service locomotive miles		187,825
CAR MILEAGE—REVENUE SERVICE—		
FREIGHT CAR MILES—		
Loaded	64,748,755	
Empty	19,041,373	
Caboose	3,269,766	
Total freight car miles		87,059,894
PASSENGER CAR MILES—		
Passenger	6,609,553	
Sleeping, parlor and observation	2,460,195	
Other passenger train cars	4,589,642	
Total passenger car miles		13,659,390
SPECIAL CAR MILES—		
Freight—loaded	72,266	
Caboose	5,591	
Passenger	59,968	
Sleeping, parlor and observation	6,693	
Other passenger train cars	13,892	
Total special car miles		158,410
Total revenue car mileage		100,877,694
Nonrevenue service car miles		854,111
TRAIN MILEAGE—REVENUE SERVICE—		
Freight train miles	3,263,629	
Passenger train miles	2,479,578	
Mixed train miles	346,333	
Special train miles	15,993	
Total revenue train mileage		6,105,533
Nonrevenue service train miles		187,825

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FREIGHT TRAFFIC MOVEMENT—State of North Carolina.

Commodity.	Total Freight Tonnage.	
	Whole Tons.	*Per Cent.*
PRODUCTS OF AGRICULTURE—		
Grain	87,304	1.51
Flour	75,653	1.31
Other mill products	37,514	.65
Hay	36,414	.63
Tobacco	40,797	.71
Cotton	204,337	3.53
Fruit and vegetables	81,222	1.41
Other products of agriculture	113,533	1.96
Total	676,956	11.71
PRODUCTS OF ANIMALS—		
Live stock	20,941	.36
Dressed meats	5,447	.09
Other packing-house products	21,835	.38
Poultry, game and fish	5,231	.09
Wool	4,063	.07
Hides and leather	33,278	.58
Total	90,795	1.57
PRODUCTS OF MINES—		
Anthracite coal	11,705	.20
Bituminous coal	1,372,126	23.74
Coke	4,914	.08
Ores	26,317	.46
Stone, sand and other like articles	176,557	3.05
Other products of mines	37,875	.66
Total	1,629,494	28.19
PRODUCTS OF FORESTS—		
Lumber	792,387	13.17
Other products of forests	481,386	8.33
Total	1,273,773	22.04
MANUFACTURES—		
Petroleum and other oils	98,776	1.71
Sugar	25,429	.44
Naval stores	3,950	.07
Iron, pig and bloom	108,240	1.87
Iron and steel rails	11,273	.20
Other castings and machinery	26,955	.47
Bar and sheet metal	2,573	.04
Cement, brick, and lime	194,333	3.36
Agricultural implements	5,430	.09
Wagons, carriages, tools, etc	3,738	.06

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FREIGHT TRAFFIC MOVEMENT—State of North Carolina—Continued.

Commodity.	Total Freight Tonnage.	
MANUFACTURES—*Continued.*	*Whole Tons.*	*Per Cent.*
Wines, liquors, and beers	7,035	.12
Household goods and furniture	12,004	.21
Other manufactures	520,114	9.00
Total	1,019,850	17.64
Merchandise	688,178	11.90
MISCELLANEOUS—		
Other commodities not mentioned above	401,692	6.95
Total tonnage—State	5,780,738	100.00
Total tonnage—entire line	22,133,382	100.00

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DESCRIPTION OF EQUIPMENT—Entire Line.

Item.	Number on June 30, 1908.	Number Added During Year.	Number Retired During Year.	Number on June 30, 1909.	Number Fitted with Train Brake.	Number Fitted with Automatic Coupler.
LOCOMOTIVES—OWNED OR LEASED:						
Passenger	384	.....	16	368	368	368
Freight	989	1	21	969	969	969
Switching	212	.....	4	208	208	208
Total locomotives in service	1,585	1	41	1,545	1,545	1,545
Less locomotives leased	149	.....	.....	149	149	149
Total locomotives owned	1,436	1	41	1,396	1,396	1,396
CARS—OWNED OR LEASED:						
IN PASSENGER SERVICE—						
First-class cars	382	.....	9	373	373	373
Second-class cars	95	.....	8	87	87	87
Combination cars	125	.....	3	122	122	122
Dining cars	16	.....	.....	16	16	16
Parlor cars	5	.....	.....	5	5	5
Baggage, express and postal cars	337	.....	4	333	333	333
Other cars in passenger service	1	.....	.....	1	1	1
Total	961	.....	24	937	937	937
IN FREIGHT SERVICE—						
Box cars	29,914	11	974	28,951	28,859	28,951
Flat cars	2,675	2	294	2,287	2,287	2,287
Stock cars	802	.....	84	708	708	708
Coal cars	20,615	4	980	19,195	19,195	19,195
Refrigerator cars	159	.....	7	152	152	152
Other cars in freight service	217	.....	23	194	194	194
Total	54,382	17	2,362	52,037	51,395	52,037
IN COMPANY'S SERVICE—						
Officers' and pay cars	19	.....	.....	19	19	19
Gravel cars	10	.....	.....	10	10	10
Derrick cars	28	.....	1	27	26	27
Caboose cars	886	1	44	843	646	843
Other road cars	1,261	31	79	1,213	741	1,213
Total	2,204	32	124	2,112	1,442	2,112
Total cars in service	57,547	49	2,510	55,086	53,774	55,086
Less cars leased	3,412	.....	.....	3,412	3,351	3,412
Total cars owned	54,135	49	2,510	51,674	50,423	51,674

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DESCRIPTION OF EQUIPMENT—Entire Line.

EQUIPMENT OWNED OR LEASED NOT IN SERVICE OF RESPONDENT.

Item.	Number on June 30, 1908.	Number Added During Year.	Number Retired During Year.	Number on June 30, 1909.	Number Fitted with	
					Train Brake.	Automatic Coupler.
Locomotives	7	.....	19	26	26	26
Cars in passenger service	8	.....	4	12	12	12
Cars in freight service	7	.....	.....	7	.....	7
Cars in company's service	.....	.....	8	8	8	8
Total cars	15	.....	12	27	20	27

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MILEAGE—Entire Line.

A. MILEAGE OF ROAD OPERATED—(ALL TRACKS).

Line in Use.	Line Owned.		Line of Proprietary Companies.	Line Operated Under Lease.	Line Operated Under Contract, Etc.	Line Operated Under Trackage Rights.	Total Mileage Operated.	New Line Constructed During Year.	Rails.	
	Main Line.	Branches and Spurs.							Iron.	Steel.
Miles of single track	2,590.21	1,266.94	861.03	1,082.80	779.46	469.73	7,050.17	39.20	2.50	6,577.94
Miles of second track	202.57	2.74		57.99	8.66		271.96	29.27		271.96
Miles of third track	4.05						4.05			4.05
Miles of fourth track	1.51						1.51			1.51
Miles of yard track and sidings	1,038.62	352.35	226.87	345.48	168.37		2,131.69	34.71	149.27	1,982.42
Total mileage operated—all tracks	3,836.96	1,622.03	1,087.90	1,486.27	956.49	469.73	9,459.38	103.18	151.77	8,837.88

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MILEAGE—Entire Line—Continued.

B. MILEAGE OF LINE OPERATED, BY STATES—(SINGLE TRACK).

Line in Use.	Line Owned.		Line of Proprietary Companies.	Line Operated Under Lease.	Line Operated Under Contract, Etc.	Line Operated Under Trackage Rights.	Total Mileage Operated.	New Line Constructed During Year.	Rails.	
	Main Line.	Branches and Spurs.							Iron.	Steel.
District of Columbia						3.40	3.40			
Virginia	414.88	192.20		306.74		41.48	955.30			913.82
North Carolina	239.70	349.05	306.50	294.12	154.35	120.68	1,464.40	13.90	16	1,343.56
South Carolina	321.71	35.15	17.44	138.71	609.02	5.75	1,127.78		1.35	1,120.68
Georgia	474.09	178.93	63.15	192.88	.86	144.71	1,054.62			909.91
Florida			5.99			35.82	41.81			5.99
Alabama	610.55	209.00	33.42	150.35		28.70	1,032.02		.93	1,002.39
Mississippi			34.10		11.40	19.58	65.08			45.50
Tennessee	382.57	292.21	34.42		3.83	37.99	751.02	25.30	.06	712.97
Kentucky			129.84			22.51	152.35			129.84
Indiana			236.17			3.33	239.50			236.17
Illinois	146.71	10.40				5.78	162.89			157.11
Total mileage operated (single track)	2,590.21	1,266.94	861.03	1,082.80	779.46	469.73	7,050.17	39.20	2.50	6,577.94

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MILEAGE—Entire Line—Continued.

C. MILEAGE OF LINE OWNED, BY STATES—(SINGLE TRACK).

State.	Line Owned.		Total Mileage Owned.	Rails.	
	Main Line.	Branches and Spurs.		Iron.	Steel.
Virginia	414.88	201.60*	616.48		616.48
North Carolina	239.70	349.05	588.75	.16	588.59
South Carolina	321.71	45.13*	366.84		366.84
Georgia	474.09	178.93	653.02		653.02
Alabama	610.55	209.00	819.55	.23	819.32
Mississippi		37.82*	37.82		37.82
Tennessee	382.57	292.21	674.78	.06	674.72
Illinois	146.71	10.40	157.11		157.11
Total mileage owned (single track)	2,590.21	1,324.14	3,914.35	.45	3,913.90

*The difference in mileage of 57.20 is: Mileage of line between Orange, Va., and Gordonsville, Va., owned by Southern Railway Company, but leased to and operated by Chesapeake and Ohio Railway Co	9.40
Mileage of line between Anderson, S. C., and Belton, S. C., owned by Southern Railway Company, but leased to and operated by Blue Ridge Railway Company	9.98
Mileage of Okolona Big Creek Line in Mississippi, owned by Southern Railway Company, but operated by the Mobile and Ohio Railroad for account of this Company	37.82
Total	57.20

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RENEWALS OF RAILS AND TIES—State of North Carolina.

New Rails Laid During Year.				New Ties Laid During Year.		
Kind.	Tons.	Weight per Yard, Pounds.	Average Price per Ton at Distributing Point, Dollars.	Kind.	Number	Average Price at Distributing Point, Cents.
				Oak	432,253	39.1
				Pine	19,355	30.0
Steel	254	75	30.00	Cypress	3,021	30.0
	1,975	80	29.30	Chestnut	4,259	21.6
	4,709	85	29.43	Hemlock	8,360	17.7
Total steel	6,938		29.41	Total	467,248	38.1

CONSUMPTION OF FUEL BY LOCOMOTIVES—State of North Carolina.

Locomotives.	Coal—Tons. Bituminous.	Total Fuel Consumed—Tons.	Miles Run.	Average Pounds Consumed Per Mile.
REVENUE SERVICE—				
Freight	349,277	349,277	3,593,414	219.44
Passenger	153,792	153,792	2,563,294	119.99
Mixed	20,822	20,822	347,229	119.93
Special	628	628	15,993	78.55
Switching	63,340	63,340	1,114,537	113.66
Nonrevenue service	5,543	5,543	187,125	59.02
Total	638,402	638,402	7,822,292	163.23
Average cost at distributing point		$ 1.10		

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ATLANTA AND CHARLOTTE AIR LINE RAILWAY COMPANY.

(FINANCIAL REPORT).

OPERATING REVENUES INCLUDED IN REPORT OF SOUTHERN RAILWAY COMPANY.

OFFICERS.

Title.	Name.	Location of Office.
President	Charles S. Fairchild	New York.
First Vice-President	George F. Canfield	New York.
Secretary	Harlan F. Stone	New York.
Treasurer	J. W. Platten	New York.
General Counsel	Wilmer, Canfield & Stone	49 Wall St., N. Y. City.

DIRECTORS.

Charles S. Fairchild, 10 West 8th Street, N. Y.; Herbert L. Griggs, 48 Wall St, N. Y.; John A. Middleton, 143 Liberty Street, N. Y.; Edwin W. Lancaster, 10 Wall Street, N. Y.; George F. Canfield, 49 Wall Street, N. Y.; Hiram W. Sibley, Triangle Building, Rochester, N. Y.; Frederick Cromwell, 32 Nassau Street, N. Y.; Robert L. Harrison, 59 Wall Street, N. Y.; Joseph Wilmer, Rapidan, Va.; Harlan F. Stone, 49 Wall Street, N. Y.; George M. Cummings, 49 Wall St., N. Y., Henry Parish, Jr., 52 Wall Street, N. Y.

PROPERTY OPERATED—State of North Carolina.

Atlanta and Charlotte Air Line Railway Company, from Charlotte, N. C., to State Line, S. C. (miles)	43.18

PROPERTY OPERATED—Entire Line.

Atlanta and Charlotte Air Line Railway Company, from Charlotte, N. C., to Armour, Ga., (miles)	263.08

CAPITAL STOCK.

Capital stock—common—number of shares authorized	17,000
Par value of shares	$ 100.00
Total par value authorized	1,700,000.00
Total amount issued and outstanding	1,700,000.00
Dividend of 7 per cent, declared	119,000.00

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RECAPITULATION FOR MILEAGE OWNED.

Account.	Amount Outstanding.	Miles.	Amount Per Mile.
Capital stock	$1,700,000.00	263.08	$ 6,462.00
Bonds	5,500,000.00	263.08	20,906.00
Total	7,200,000.00		27,368.00

INCOME ACCOUNT.

Gross income from lease of road	$	$ 369,000.00
Salaries and maintenance of organization	2,500.00	
Interest on funded debt	247,500.00	
Total deductions		250,000.00
Net income		119,000.00
Dividends, 7 per cent. on common stock		119,000.00

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ATLANTIC AND DANVILLE RAILWAY COMPANY.

(FINANCIAL REPORT).

OPERATING REVENUES INCLUDED IN REPORT OF SOUTHERN RAILWAY COMPANY.

OFFICERS.

Title.	Name.	Location of Office.
President	B. Newgass	London, Eng.
Secretary-Treasurer	Adam Tredwell	Norfolk, Va.
General Agent	Walter C. Archer	Norfolk, Va.

DIRECTORS.

B. Newgass, London, Eng.; J. W. Perry, Norfolk, Va.; Walter C. Archer, Norfolk, Va.; John T. Griffin, Portsmouth, Va.; John F. Rison, Danville, Va.; A. B. Carrington, Danville, Va.; J. W. Carter, Danville, Va.; Robt. Haskins, Richmond, Va.; S. M. Lehman, New York City. Expiration of term, third Tuesday in November, 1909.

MILEAGE.

Mileage in North Carolina	22.00 miles.
Mileage, Danville, Va., to Norfolk, Va	205.10 miles.
Mileage, James River Division	50.36 miles.
Mileage, Portsmouth branch	10.02 miles.
Mileage, Hitchcock branch	8.33 miles.
Mileage, Buffalo Springs branch	3.90 miles.

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INCOME ACCOUNT—Lessor's Report.

Income from lease of road	$	$ 188,000.00
DEDUCTIONS FROM INCOME—		
Salaries and maintenance of organization	3,600.00	
Interest on funded debt accrued	188,000.00	
Other deductions	52.55	
Total deductions from income		191,652.55
Deficit		3,652.55
Deficit from operations of year ending June 30, 1909		3,652.55
Deficit on June 30, 1908 (from "General Balance Sheet," 1908 report)		34,574.63
Deficit on June 30, 1909 (for entry on "General Balance Sheet")		38,227.18

CAPITAL STOCK AND FUNDED DEBT—Lessor's Report.

Capital stock—common	$ 2,180,000
Capital stock—per mile	7,850
Funded debt	4,700,000
Interim receipts	750,000
Funded debt—per mile (including interim certificates)	19,625
Total	7,630,000

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ATLANTIC AND YADKIN RAILWAY COMPANY.

(FINANCIAL REPORT).

OPERATING REVENUES INCLUDED IN REPORT OF SOUTHERN RAILWAY COMPANY.

OFFICERS.

Title.	Name.	Location of Office.
President	A. B. Andrews	Raleigh, N. C.
Vice-President	Fairfax Harrison	Washington, D. C.
Secretary	H. W. Miller	Raleigh, N. C.
Treasurer	H. C. Ansley	Washington, D. C.
Auditor	A. H. Plant	Washington, D. C.
General Manager	C. H. Ackert	Washington, D. C.

DIRECTORS.

J. Van Lindley, Greensboro, N. C.; J. W. Fry, Greensboro, N. C.; C. H. Ireland, Greensboro, N. C.; J. F. Jordan, Greensboro, N. C.; J. C. Watkins, Greensboro, N. C.; W. H. Osborne, Greensboro, N. C. Directors elected to hold office for one year ensuing date of election or until their successors are elected and shall have qualified.

ROAD LEASED OR OTHERWISE ASSIGNED FOR OPERATION.

Name.	Termini.		Miles of Line.
	From—	To—	
Atlantic and Yadkin Railway	Sanford	Mt. Airy	130.95
Atlantic and Yadkin Railway	Ramseur	Climax	18.74
	Stokesdale	Madison	11.39
Total			161.08

NOTE—Southern Railway Co. operates through ownership of capital stock.

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COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

Item.	Total Cost to June 30, 1908.	Cost Per Mile.
Total cost of construction, equipment, etc	$ 2,500,000.00	$ 15,520.00

RECAPITULATION OF CAPITALIZATION.

Account.	Total Amount Outstanding.	Apportionment to Railroads.	Amount Per Mile of Line.	
			Miles.	Amount.
Capital stock	$ 1,000,000.00	All	161.08	$ 6,208.00
Bonds	1,500,000.00	All	161.08	9,312.00
Total	2,500,000.00		161.08	15,520.00

CURRENT LIABILITIES.

Audited vouchers and accounts	$ 93,682.59

INCOME ACCOUNT.

Gross income from lease of road*	$ 44,301.44	
Gross corporate income		$ 44,301.44
DEDUCTIONS FROM GROSS CORPORATE INCOME—		
Interest accrued on funded debt	60,000.00	
Other interest	4,342.79	
Total deductions from gross corporate income		64,342.79
Net corporate loss		20,041.35
Balance for year carried forward to Dr. of profit and loss		20,041.35
Balance debit for year 1908		88,641.24
Balance debit June 30, 1909, to "General Balance Sheet"		108,682.59

*Gross income from lease of road is included in operating income of Southern Railway Co.

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COMPARATIVE GENERAL BALANCE SHEET.

June 30, 1908.		June 30, 1909.	Year Ending June 30, 1909.	
	ASSETS.			
Total.		Total.	Increase.	Decrease.
$ 2,500,000.00	Cost of road	$ 2,500,000.00	$	$
88,641.24	Profit and loss	108,682.59	20,041.35	
2,588,641.24	Grand total	2,608,682.59	20,041.35	
	LIABILITIES.			
1,000,000.00	Capital stock	1,000,000.00		
1,500,000.00	Funded debt	1,500,000.00		
73,641.24	Current liabilities	93,682.59	20,041.35	
15,000.00	Accrued interest on funded debt not yet payable	15,000.00		
2,588,641.24	Grand total	2,608,682.59	20,041.35	

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ASHEVILLE AND CRAGGY MOUNTAIN RAILWAY COMPANY.

OFFICERS.

Title.	Name.	Location of Office.
President	J. F. Hays	Asheville, N. C.
Treasurer	H. C. Ansley	Washington, D. C.
Secretary	R. D. Lankford	New York, N. Y.
Auditor	A. H. Plant	Washington, D. C.

DIRECTORS.

A. B. Andrews, Raleigh, N. C.; J. F. Hays, Asheville, N. C.; R. D. Lankford, C. E. W. McCarthy, W. S. Townsend, New York City.

PROPERTY OPERATED.

Craggy, N. C., to Burnsville Road	2.26

CAPITAL STOCK.

Capital stock	$ 24,200.00
Capital stock—per mile	10,708.00
Cost of road	16,567.43
Cost of road—per mile	7,330.72
Cost of equipment	5,100.00
Cost of equipment—per mile	2,256.63
Cost of road and equipment—per mile	9,587.35
Operating revenue	1,008.14
Operating expenses	1,816.66
Net operating revenue	808.52
Operating revenue—per mile	446.08
Operating expenses—per mile	803.83
Total freight revenue	772.14
Freight revenue—per mile	341.65
Revenue from other sources	236.00
Taxes paid—North Carolina	95.52

EMPLOYEES.

Number general officers, 6; enginemen, 1; conductors, 1; section foremen and other trackmen, 7; other employees, 1. Total, 16.

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CAROLINA AND TENNESSEE SOUTHERN RAILWAY COMPANY.

OFFICERS.

Title.	Name.	Location of Office.
President	A. B. Andrews	Raleigh, N. C.
Secretary	H. W. Miller	Raleigh, N. C.
Traffic Manager	H. C. Ansley	Washington, D. C.

DIRECTORS.

A. B. Andrews, Raleigh, N. C.; L. A. Mahler, Raleigh, N. C.; H. W. Miller, Raleigh, N. C.; C. D. Mackay, Raleigh, N. C.; W. W. Finley, Washington, D. C.; Fairfax Harrison, Washington, D. C.

PROPERTY OPERATED.

Bushnell, N. C., to Fontana, N. C.	13.90

CAPITAL STOCK, Etc.

Capital stock	$ 60,000.00
Capital stock—per mile	2,305.00
Funded debt	693,000.00
Funded debt—per mile	26,623.00
Cost of road	715,341.37
Cost of road—per mile	27,481.42
Cost of road and equipment—per mile	27,481.42

Operations included in report of Southern Railway Company.

The above capital stock and funded debt on basis of mileage of line completed, of which there is not yet open for operation 12.13 miles.

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HIGH POINT, RANDLEMAN, ASHEBORO AND SOUTHERN RAILROAD COMPANY.

(FINANCIAL REPORT).

OPERATING REVENUES INCLUDED IN REPORT OF SOUTHERN RAILWAY COMPANY.

OFFICERS

Title.	Name.	Location of Office.
President	A. B. Andrews	Raleigh, N. C.
Vice-President	Fairfax Harrison	Washington, D. C
Secretary	H. W. Miller	Raleigh, N. C.
Treasurer	H. C. Ansley	Washington, D. C.
Auditor	A. H. Plant	Washington, D. C.
General Manager	C. H. Ackert	Washington, D. C.

DIRECTORS

R. F. Dalton, High Point, N. C.; J. E. Cox, High Point, N. C.; W. G. Bradshaw, High Point, N. C.; C. D. Mackay, Raleigh, N. C.; W. P. Wood, Asheboro, N. C.; J. E. Walker, Asheboro, N. C.; A. B. Andrews, Raleigh, N. C.; P. H. Morris, Asheboro, N. C.; J. S. McAlister, Spray, N. C.; W. H. Ragan, High Point, N. C.; F. M. Pickett, High Point, N. C.; J. E. Williamson, Worthville, N. C.; and T. J. Finch, Asheboro, N. C.

ROAD LEASED OR OTHERWISE ASSIGNED FOR OPERATION.

High Point, Randleman, Asheboro and Southern Railroad, from High Point to Asheboro (miles)	26.80

Southern Railway Co. operates through ownership of majority of the capital stock.

CURRENT LIABILITIES.

Current liabilities, balance	$ 17,831.67

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CAPITAL STOCK AND FUNDED DEBT.

FOR MILEAGE OWNED.

Account.	Total Amount Outstanding.	Amount Per Mile.	
		Miles.	Amount.
Capital stock	$ 249,900.00	26.80	$ 9,325.00
Funded debt	662,474.00	26.80	24,719.00
Total	912,374.00	26.80	34,444.00
Total cost of construction	651,900.00	26.80	24,324.99

INCOME ACCOUNT.

Net income from lease of road*	$ 37,123.29	
Gross corporate income		$ 37,123.29
DEDUCTIONS FROM GROSS CORPORATE INCOME—		
Interest accrued on funded debt		37,143.70
Other interest		766.56
Net corporate loss		786.97
Balance for year carried forward to Dr. of profit and loss		786.97
Balance debit June 30, 1908		30,442.40
Balance debit, June 30, 1909, to "General Balance Sheet"		31,229.37

*Gross income from lease of road is included in operating income of Southern Railway Co.

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COMPARATIVE GENERAL BALANCE SHEET.

June 30, 1908.		June 30, 1909.	Year Ending June 30, 1909.	
Total.	ASSETS.	Total.	Increase.	Decrease.
$ 651,900.00	Cost of road	$ 651,900.00	$	$
247,076.34	Funded arrears of interest suspended	260,474.04	13,397.70	
30,442.40	Profit and loss	17,831.67		12,610.73
929,418.74	Grand total	930,205.71	786.97	
	LIABILITIES.			
249,900.00	Capital Stock	249,900.00		
662,474.04	Funded debt	662,474.04		
17,044.70	Current liabilities	17,831.67	786.97	
929,418.74	Grand total	930,205.71	786.97	

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NORTH CAROLINA RAILROAD COMPANY.

(FINANCIAL REPORT.)

OPERATING REVENUES INCLUDED IN REPORT OF SOUTHERN RAILWAY COMPANY.

OFFICERS.

Title.	Name.	Location of Office.
President	Chas. M. Stedman	Greensboro, N. C.
Secretary and Treasurer	A. H. Eller	Burlington, N. C.
Attorney	Frank R. McNinch	Charlotte, N. C.

DIRECTORS.

R. F. Hoke, Raleigh, N. C.; B. Cameron, Raleigh, N. C.; Chas. M. Stedman, Greensboro, N. C.; R. L. Holt, Burlington, N. C.; S. C. Penn, Reidsville, N. C.; Hugh McRae, Wilmington, N. C.; W. E. Holt, Lexington, N. C.; A. J. Ruffin, Hillsboro, N. C.; C. C. Hargrave, Lexington, N. C.; L. E. Heilig, Salisbury, N. C.; T. S. Fleshman, Kernersville, N. C.

PROPERTY OPERATED BY LESSEE.

Southern Railway Co.

North Carolina Railroad, Goldsboro to Charlotte (miles)	223.55

CAPITAL STOCK.

Capital stock	$ 4,000,000.00
Dividends paid, 7 per cent	280,000.00

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CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS.	
Cash	$ 8,795.20
Bills receivable	300.00
Other cash assets	17.95
Balance—current liabilities	134,306.35
Total	143,419.50
CURRENT LIABILITIES.	
Dividends not called for	143,311.50
Miscellaneous	108.00
Total	143,419.50

COST OF ROAD, EQUIPMENT, ETC.

Cost to June 30, 1909	$ 4,975,627.53
Cost per mile	22,257.34
Stocks owned—State University Railroad	5,000.00

INCOME ACCOUNT.

Gross income from lease of road		$ 286,000.00	
Salaries and maintenance of organization	$ 4,921.10		
Taxes accrued	435.33		
		5,356.43	
Net income from lease of road		280,643.57	
OTHER INCOME—			
Miscellaneous income		3,590.12	
Net corporate income			$ 284,233.69
DISPOSITION OF NET CORPORATE INCOME—			
Dividends declared:			
On common stock	280,000.00		
Total			280,000.00
Balance for year carried forward to Cr. of profit and loss			4,233.69
Balance credit June 30, 1908			842,087.49
Credit balance for "General Balance Sheet," June 30, 1909			846,321.18

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NORTH CAROLINA MIDLAND RAILROAD COMPANY.

(FINANCIAL REPORT).

OPERATING REVENUES INCLUDED IN REPORT OF SOUTHERN RAILWAY COMPANY.

OFFICERS.

Title.	Name.	Location of Office.
President	A. B. Andrews	Raleigh, N. C.
First Vice-President	Fairfax Harrison	Washington, D. C.
Secretary	H. W. Miller	Raleigh, N. C.
Treasurer	H. C. Ansley	Washington, D. C.
Auditor	A. H. Plant	Washington, D. C.
General Manager	C. H. Ackert	Washington, D. C.

DIRECTORS.

A. B. Andrews, Raleigh, N. C.; J. P. McNeeley, Mooresville, N. C.; F. M. Johnson, Mocksville, N. C.; W. A. Bailey, Advance, N. C.; J. W. Cannon, Concord, N. C.; H. E. Fries, Salem, N. C.; G. W. Hinshaw, Winston, N. C.; R. J. Reynolds, Winston, N. C.; O. B. Eaton, Mayor, Winston, N. C.; J. F. Brawley, Mooresville, N. C.; P. H. Hanes, Winston, N. C., J. W. Fries, Salem, N. C.; H. W. Miller, Raleigh, N. C.

ROAD LEASED OR OTHERWISE ASSIGNED FOR OPERATION.

North Carolina Midland Railroad, Mooresville to Winston-Salem (miles)	53.52

CURRENT ASSETS AND LIABILITIES.

ASSETS.	
Due from solvent companies and individuals	$ 110,060.36
LIABILITIES.	
Dividends not called for	810.00
Matured interest coupons unpaid	24,030.00
Miscellaneous	1.00

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CAPITAL STOCK AND FUNDED DEBT.

FOR MILEAGE OWNED.

Account.	Total Amount Outstanding.	Apportionment to Railroads.	Amount Per Mile of Line.	
			Miles.	Amount.
Capital stock	$ 924,000.00	All	53.52	$ 17,265.00
Bonds	899,303.00	All	53.52	16,803.00
Total	1,823,303.00		53.52	34,068.00

COST OF ROAD, CONSTRUCTION AND EQUIPMENT.

Cost of road, construction and equipment per mile $32,230.94	$ 1,725,000.00

INCOME ACCOUNT.

Gross income from lease of road*	$	$ 135,932.22	
Net income from lease of road		135,932.22	
OTHER INCOME—			
Interest on other securities, loans and accounts	3,245.34		
Total other income		3,245.34	
Gross corporate income			$ 139,177.56
DEDUCTIONS FROM GROSS CORPORATE INCOME—			
Interest accrued on funded debt		53,958.20	
Total deductions from gross corporate income			53,958.20
Net corporate income			85,219.36
Balance for year carried to Cr. of profit and loss			85,219.36
Balance credit June 30, 1908			41,961.06
DEDUCTIONS—			127,180.42
Applied to certificate of indebtedness		14,241.06	
Dividends—3 per cent		27,720.00	41,961.06
Balance credit June 30, 1909, for "General Balance Sheet"			85,219.36

*Gross income from lease of road is included in operating income reported by Southern Railway Company.

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COMPARATIVE GENERAL BALANCE SHEET.

June 30, 1908.	ASSETS.	June 30, 1909.	Year Ending June 30, 1909.	
Total.		Total.	Increase.	Decrease.
$ 1,725,000.00	Cost of road	$ 1,725,000.00	$	$
112,544.29	Funded arrears of interest suspended	98,303.23		14,241.06
66,779.06	Cash and current assets	110,060.36	43,281.30	
1,904,323.35	Grand total	1,933,363.59	29,040.24	
	LIABILITIES.			
924,000.00	Capital stock	924,000.00		
913,544.29	Funded debt	899,303.23		14,241.06
24,818.00	Current liabilities	24,841.00	23.00	
41,961.06	Profit and loss	85,219.36	43,258.30	
1,904,323.35	Grand total	1,933,363.59	29,040.24	

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NORTH AND SOUTH CAROLINA RAILROAD COMPANY.

(FINANCIAL REPORT).

OPERATING REVENUES INCLUDED IN REPORT OF SOUTHERN RAILWAY COMPANY.

OFFICERS.

Title.	Name.	Location of Office.
President	A. B. Andrews	Raleigh, N. C.
Secretary and Auditor	R. D. Lankford	New York, N. Y.
Treasurer	H. C. Ansley	Washington, D. C.
Auditor	R. D. Lankford	New York, N. Y.
Superintendent	J. S. Bergman	Norfolk, Va.

DIRECTORS.

A. B. Andrews, Raleigh, N. C.; John S. Cuningham, Cuningham, N. C.; C. W. Johnston, Charlotte, N. C.; W. W. Finley, Washington, D. C.; J. M. Currin, Oxford, N. C.; R. L. Dibbre , Danville, Va.; Fairfax Harrison, Washington, D. C.; H. W. Miller, Raleigh, N. C.; C. N. Freeman, Raleigh, N. C. Expiration of term, first Thursday following the fourth Saturday of November, 1909, or until their uccessors shall have been elected and shall have qualified.

ROAD LEASED OR OTHERWISE ASSIGNED FOR OPERATION.

From State Line, N. C., to Mines (miles)	4.45

CAPITAL STOCK.

Capital stock	$ 50,000.00
Capital stock—per mile	11,235.00
Current liabilities—balance	62,211.08
Cost of road	112,211.08
Cost per mile of line	25,215.97

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SOUTHERN RAILWAY—CAROLINA DIVISION.

(FINANCIAL REPORT).

OPERATING REVENUES INCLUDED IN REPORT OF SOUTHERN RAILWAY COMPANY.

OFFICERS.

Title.	Name.	Location of Office.
President	A. B. Andrews	Raleigh, N. C.
Vice-President	W. W. Finley	Washington, D. C.
Secretary	H. W. Miller	Raleigh, N. C.
Treasurer	H. C. Ansley	Washington, D. C.
Auditor	A. H. Plant	Washington, D. C.

DIRECTORS.

C. Fitzimmons, Columbia, S. C.; J. C. Robertson, Columbia, S. C.; Thomas Barrett, Jr., Augusta, Ga.; George Little, Raleigh, N. C.; George A. Wagener, Charleston, S. C.; C. N. Freeman, Raleigh, N. C.; Willie Jones, Columbia, S. C.; J. W. Smith, Raleigh, N. C.; A. B. Andrews, Raleigh, N. C.; W. W. Finley, Washington, D. C.; Fairfax Harrison, Washington, D. C.; H. W. Miller, Raleigh, N. C.; J. P. Matthews, Columbia, S. C.; C. D. Mackay, Raleigh, N. C.; J. J. Seibles, Columbia, S. C.; Jas. H. Pou, Raleigh, N. C.

MILEAGE OF LINE OWNED—By States.

(SINGLE TRACK).

State.	Line Owned.		Total Mileage Owned.
	Main Line.	Branches and Spurs.	
South Carolina	567.27	41.75	609.02
North Carolina	106.05		106.05
Georgia	.86		.86
Total mileage owned (single track)	674.18	41.75	715.93

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ROAD LEASED OR OTHERWISE ASSIGNED FOR OPERATION.

Name.	Termini. From—	Termini. To—	Miles of Line.	Name of Lessee.
Southern Railway—				
Carolina Division	Cayce, S. C.	Hardeeville	128.63	So. Ry. Co.
	Alston, S. C.	Spartanburg	67.93	
	Spartanburg Jct., S. C.	Biltmore	65.90	
	Charleston, S. C.	Augusta	136.92	
	Branchville, S. C.	Columbia	66.30	
	Kingsville, S. C.	Marion	208.50	
	Perry, S. C.	Sievern	7.64	
	Blacksburg, S. C.	Gaffney	10.50	
	Burton Branch		5.20	
	Kaolin, S. C.	Immaculate Mines	2.60	
	Sumter Jct., S. C.	Sumter	15.81	
Transylvania R. R.	Hendersonville, N. C.	Lake Toxaway	42.10	
Total				758.03

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RECAPITULATION OF CAPITALIZATION.

FOR MILEAGE OWNED.

Account.	Total Par Value Outstanding.	Assignment to Railroads.	Amount Per Mile of Line.	
			Miles.	Amount.
Capital stock	$ 4,176,200.00	All	715.93	$ 5,833.00
Funded debt	11,512,378.00	All	715.93	16,080.00
Total	15,688,578.00		715.93	21,913.00

COST OF ROAD, EQUIPMENT, ETC.

Cost of Road	$ 15,420,540.22
Cost of equipment	612,841.19
Cost of equipment per mile	856.01
Cost of road per mile	21,539.17
Balance current liabilities	414,467.05

INCOME ACCOUNT.

Net corporate income carried to credit of profit and loss	$ 71,834.63

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COMPARATIVE GENERAL BALANCE SHEET.

June 30, 1908.	ASSETS.	June 30, 1909.	Year Ending June 30, 1909.	
Total.		Total.	Increase.	Decrease.
$ 15,369,396.66	Cost of road	$15,420,540.22	$ 50,600.56	$
612,841.19	Cost of Equipment	612,841.19		
1.00	Stocks owned	1.00		
1.00	Funded debt owned	1.00		
415,435.00	Cost of road—leasehold estates	415,435.00		
18,565.00	Cost of equipment—leasehold estates	18,565.00		
175,087.28	Lands owned	175,087.28		
1.00	Monuments of title	1.00		
1.00	Augusta Southern R. R. floating debt	1.00		
34,935.44	Cash and current assets	86,558.36	51,622.92	
152,877.62	Profit and loss	81,042.99		71,834.63
16,779,685.19	Grand total	16,810,074.04	30,388.85	
	LIABILITIES.			
4,176,200.00	Capital stock	4,176,200.00		
11,531,999.33	Funded debt	11,512,377.62		19,621.71
450,424.85	Current liabilities	501,025.41	50,600.56	
434,000.00	Outstanding securities—leasehold estates	434,000.00		
10,299.87	Reserve accounts	9,609.87		690.00
1,673.86	Prior accounts	1,773.86	100.00	
175,087.28	S. C. and G. Outlying lands	175,087.28		
16,779,685.19	Grand total	16,810,074.04	30,388.85	

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STATE UNIVERSITY RAILROAD.

(FINANCIAL REPORT).

OPERATING REVENUES INCLUDED IN REPORT OF SOUTHERN RAILWAY COMPANY.

OFFICERS.

Title.	Name.	Location of Office.
President	A. B. Andrews	Raleigh, N. C.
Secretary	H. W. Miller	Raleigh, N. C.
Treasurer	H. C. Ansley	Washington, D. C.
Auditor	A. H. Plant	Washington, D. C.

DIRECTORS.

E. B. Barbee, Raleigh, N. C.; K. P. Battle, Chapel Hill, N. C.; J. S. Carr, Durham, N. C.; T. S. Kenan, Raleigh, N. C.; W. A. Erwin, Durham, N. C. Expiration of term, until their successors are elected or appointed.

ROAD LEASED OR OTHERWISE ASSIGNED FOR OPERATION.

From University to Chapel Hill (miles)	10.20

Southern Railway Co. operates through ownership of a majority of the capital stock.

CAPITAL STOCK.

Capital stock	$ 31,300.00
Capital stock per mile	3,069.00
Cost of road	31,300.00
Liabilities—audited vouchers	160,198.41

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INCOME ACCOUNT.

Gross income from lease of road*	$ 409.39	
Gross corporate income		$ 409.39
DEDUCTIONS FROM GROSS CORPORATE INCOME—		
Other interest		9,330.12
Net corporate loss		8,920.73
Balance for year carried to Dr. of profit and loss		8,920.73
Balance debit June 30, 1908		151,277.68
Balance debit June 30, 1909, to "General Balance Sheet"		160,198.41

*Gross income from lease of road is included in operating income of Southern Railway.

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YADKIN RAILROAD COMPANY.

(FINANCIAL REPORT).

OPERATING REVENUES INCLUDED IN REPORT OF SOUTHERN RAILWAY COMPANY.

OFFICERS.

Title.	Name.	Location of Office.
President	A. B. Andrews	Raleigh, N. C.
Vice-President	Theodore F. Klutts	Salisbury, N. C.
Secretary	H. W. Miller	Raleigh, N. C.
Treasurer	H. C. Ansley	Washington, D. C.
Auditor	A. H. Plant	Washington, D. C.
General Manager	C. H. Ackert	Washington, D. C.

DIRECTORS.

D. R. Julian, Salisbury, N. C.; J. S. Henderson, Salisbury, N. C.; L. W. Sanders, Charlotte, N. C.; S. H. Hearne, Albemarle, N. C.; J. M. Morrow, Albemarle, N. C.; D. N. Bennett, Norwood, N. C.; A. H. Boyden, Salisbury, N. C.; J. M. Odell, Concord, N. C.; A. B. Andrews, Raleigh, N. C.; Walter Murphy, Salisbury, N. C.

ROAD LEASED OR OTHERWISE ASSIGNED FOR OPERATION.

Yadkin Railroad, from Salisbury, N. C., to Norwood, N. C., (miles)	41.00

Southern Railway Co. operates through ownership of a majority of the capital stock.

INCOME ACCOUNT.

Net income from lease of road*	$ 4,924.91	
Gross corporate income		$ 4,924.91
DEDUCTIONS FROM GROSS CORPORATE INCOME—		
Interest accrued on funded debt	69,828.65	
Other interest	1,474.87	
Total deductions from gross corporate income		71,303.52
Net corporate loss		66,378.61
Balance for year carried forward to Dr. of profit and loss		66,378.61
Balance debit June 30, 1908		149,063.28
Additions to P. and F. account—funded arrears of interest suspended		139,838.28
Balance debit, June 30, 1909, to "General Balance Sheet"		75,603.61

*Gross income from lease of road is included in operating income of Southern Railway Co.

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CAPITAL STOCK.

Capital stock	$ 625,000.00
Funded debt	1,273,573.00
Capital stock per mile (41.00 miles)	15,244.00
Funded debt per mile (41.00 miles)	31,063.00
Cost of road	1,240,000.00
Cost of road per mile	30,244.00
Current liabilities—balance	66,378.61

COMPARATIVE GENERAL BALANCE SHEET.

June 30, 1908.		June 30, 1909.	Year Ending June 30, 1909.	
Total.	ASSETS.	Total.	Increase.	Decrease.
$ 1,240,000.00	Cost of road	$ 1,240,000.00	$	$
518,734.68	Funded arrears of interest suspended	658,572.96	139,838.28	
149,063.28	Profit and loss	75,603.61		73,459.67
1,907,797.96	Grand total	1,974,176.57	66,378.61	
	LIABILITIES.			
625,000.00	Capital stock	625,000.00		
1,188,799.81	Funded debt	1,273,572.96	84,773.15	
84,773.15	Current liabilities	66,378.61		18,394.54
9,225.00	Accrued interest on funded debt not yet payable	9,225.00		
1,907,797.96	Grand total	1,974,176.57	66,378.61	

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MISCELLANEOUS RAILROADS.

Aberdeen and Asheboro Railroad Company.

OFFICERS.

Title.	Name.	Location of Office.
President, General Freight and Passenger Agent	Henry A. Page	Aberdeen, N. C.
Vice-President and General Manager	J. R. Page	Biscoe, N. C.
Secretary and Treasurer	Mary E. Page	Aberdeen, N. C.
Attorney	T. J. Jerome	Salisbury, N. C.
Auditor	Frank Page	Biscoe, N. C.

DIRECTORS.

Henry A. Page, Aberdeen, N. C.; Robert N. Page, J. R. Page, Frank Page, Biscoe, N. C.; W. H. Page, New York, N. Y.; Mary E. Page, Emma C. Page, Aberdeen, N. C.

PROPERTY OPERATED.

Aberdeen and Asheboro—from Aberdeen to Asheboro, N. C. (miles)	56.00
Aberdeen and Asheboro—Biscoe to Mt. Gilead (miles)	22.00
Aberdeen and Asheboro—West End to Jackson Springs (miles)	4.00
Carthage and Pinehurst—Carthage to Pinehurst (miles)	12.00
Total (miles)	94.00

CAPITAL STOCK.

Capital stock—common—number of shares authorized	6,700
Par value of shares	$ 100.00
Total amount issued and outstanding	270,000.00
Dividends declared during the year	15,600.00
Capital stock per mile (82.00 miles)	3,292.68
Funded debt—1890-1910	80,000.00
Bonds per mile (82.00 miles)	975.61

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INCOME ACCOUNT.

Operating revenues	$ 162,759.48	
Operating expenses	122,143.46	
Net operating revenue		$ 40,616.02
Taxes accrued		3,088.29
Operating income		37,527.73
DEDUCTIONS—		
Rents accrued for lease of other roads	2,250.00	
Total deductions from income		2,250.00
Net corporate income		35,277.73
Dividends declared—6 per cent. on common stock		15,600.00
Balance for year to profit and loss		19,677.73

OPERATING REVENUES.

Freight revenue	$ 115,347.40
Passenger revenue	39,830.51
Mail revenue	5,257.97
Express revenue	2,323.60
Total passenger service train revenues	47,412.08
Total operating revenues	162,759.48

OPERATING EXPENSES

Maintenance of way and structures	$ 26,491.05
Maintenance of equipment	18,096.54
Traffic expenses	7,004.24
Transportation expenses	58,044.16
General expenses	12,507.47
Total operating expenses	122,143.46

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Aberdeen and Rockfish Railroad Company.

OFFICERS.

Title.	Name.	Location of Office.
President	John Blue	Aberdeen, N. C.
Secretary and Treasurer	W. A. Blue	Aberdeen, N. C.
Attorney or General Counselor	U. L. Spence	Carthage, N. C.
Auditor	J. W. Phillips	Aberdeen, N. C.
General Superintendent	C. N. Blue	Aberdeen, N. C.

DIRECTORS.

John Blue, C. N. Blue, W. A. Blue, Aberdeen, N. C.; J. A. Blue, Raeford, N. C.; R. N. Page, Biscoe, N. C.; J. A. McKeithan, Aberdeen, N. C.; N. A. McKeithan, Carthage, N. C.

PROPERTY OWNED.

Aberdeen and Rockfish Railroad, from Aberdeen to Hope Mills (miles)	39.50
Aberdeen and Rockfish Railroad, from Junction to Endon (miles)	10.00
Total	49.50

CAPITAL STOCK.

Capital stock	$ 100,000.00
Capital stock per mile	2,020.00
Funded debt*	80,000.00
Funded debt per mile	1,616.00
Balance current liabilities	7,778.40
Cost of road	151,031.96
Cost of equipment	41,930.89
General expenditures	1,730.73
Materials and supplies on hand	1,605.72

*Rate of interest, 6 per cent.

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INCOME ACCOUNT.

Operating Income:		
Operating revenues	$ 56,748.07	
Operating expenses	41,365.83	
Total net revenue		$ 15,382.24
Taxes accrued		2,166.30
Gross corporate income		13,215.94
DEDUCTIONS—		
Interest accrued on funded debt	4,812.00	
Total deductions		4,812.00
Net corporate income		8,403.94
Balance for year		8,403.94
Balance June 30, 1908		3,769.71
Tota		12,173.65
Deductions for year		6,983.48
Balance credit June 30, 1909		5,190.17

OPERATING REVENUES.

Freight revenues	$ 41,296.14
Passenger revenues	13,044.66
Mail revenues	1,637.53
Express revenues	722.73
Miscellaneous revenues	125.00
Total operating revenue	56,826.05

OPERATING EXPENSES.

Maintenance of way and structures	$ 9,925.45
Maintenance of equipment	5,125.82
Traffic and transportation expenses	16,708.29
General expenses	9,606.27
Total operating expenses	41,365.83

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Alma Railway Company.

OFFICERS.

Title.	Name.	Location of Office.
President	A. J. McKinnon	Maxton.
General Manager or Superintendent	C. J. Cottingham	Alma.
Secretary and Treasurer	C. J. Cottingham	Alma.

PROPERTY OPERATED.

Sandy, N. C., to Midway, N. C.	12.00

OPERATING REVENUE AND EXPENSES.

Operating revenue	$ 5,516.53
Operating expenses	5,510.20
Net operating revenue	6.38

EMPLOYEES.

Enginemen, 1; Firemen, 1; Section foremen and other trackmen, 5; Other employees, 4; Total, 10.

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Appalachian Railway Company.

OFFICERS.

Title.	Name.	Location of Office.
President	Robt. F. Whitmer	Philadelphia, Pa.
General Manager or Superintendent	J. C. Patterson	Whittier, N. C.
Secretary and Treasurer	Martin Lane	Philadelphia, Pa.

DIRECTORS.

J. C. Arbogast, Asheville; N. C., H. B. Stevens, Asheville, N. C.; Robt. F. Whitmer, Milton C. Work, Martin Lane, J. C. Patterson, Philadelphia, Pa.

PROPERTY OPERATED.

Ela, N. C., to Cherokee, N. C.	6.21

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Asheville and Craggy Mountain Railway Company.

OFFICERS.

Title.	Name.	Location of Office.
President	J. F. Hays	Asheville, N. C.
Treasurer	H. C. Ansley	Washington, D. C.
Secretary	R. D. Lankford	New York.
Auditor	A. H. Plant	Washington, D. C.

DIRECTORS.

A. B. Andrews, Raleigh, N. C.; J. F. Hays, Asheville, N. C.; R. D. Lankford, C. E. A. McCarthy, W. S. Townsend, No. 30 Church Street, New York City.

PROPERTY OPERATED.

Craggy, N. C., to Burnsville Road, N. C	2.26

CAPITAL STOCK.

Capital stock	$ 24,200.00
Capital stock, per mile	10,708.00
Cost of road	16,567.43
Cost of road, per mile	7,330.72
Cost of equipment	5,100.00
Cost of equipment, per mile	2,256.63
Cost of road and equipment per mile	9,587.35
Operating revenue	1,008.14
Operating expenses	1,816.66
Net operating revenue	808.52
Operating revenue, per mile	446.08
Operating expenses, per mile	803.83
Total freight revenue	772.14
Freight revenue per mile	341.65
Revenue from other sources	236.00
Taxes paid, N. C	95.52

EMPLOYEES.

General officers, 6; Enginemen, 1; Conductors, 1; Section foremen and other trackmen, 7; Other employees, 1; Total, 16.

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Asheville and East Tennessee Railroad Company.

OFFICERS.

Title.	Name.	Location of Office.
President	Jno. H. Carter	Asheville ,N. C.
Vice-president and General Manager	R. S. Howland	Asheville, N. C.
Secretary	G. W. Epps	Asheville, N. C.
Treasurer	M. M. Howland	Asheville, N. C.

DIRECTORS.

John H. Carter, Asheville, N. C.; R. S. Howland, Asheville, N. C.; M. M. Howland, Weaverville, N. C.; J. M. Whittemore, Weaverville, N. C.; G. W. Epps, Asheville, N. C.

CAPITAL STOCK.

Capital stock authorized	$ 450,000.00

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Atlantic and North Carolina Railroad Company.

(FINANCIAL REPORT).

OPERATING REVENUES INCLUDED IN REPORT OF NORFOLK AND SOUTHERN RAILROAD COMPANY.

OFFICERS.

Title.	Name.	Location of Office.
President	J. W. Grainger	Kinston, N. C.
Secretary and Treasurer	D. J. Broadhurst	Goldsboro, N. C.
General Counsel	P. M. Pearsall	New Bern, N. C.
Auditor	M. L. Willis	Morehead City, N. C.

DIRECTORS.

J. W. Grainger, Kinston, N. C.; L. P. Tapp, Kinston, N. C.; W. D. Creech, Goldsboro, N. C.; D. B. Hooker, Bayboro, N. C.; W. H. Bagley, Raleigh, N. C.; C. M. Busbee, Raleigh, N. C.; W. S. Chadwick, Beaufort, N. C.; E. C. Duncan, Raleigh, N. C.; Dempsey Wood, Falling Creek, N. C.; C. E. Foy, New Bern, N. C.; Henry Weil, Goldsboro, N. C.; L. G. Daniels, New Bern, N. C. Expiration of term, August 12, 1909.

ROAD OPERATED—Entire Line.

Atlantic and North Carolina Railroad from Goldsboro to Morehead City (miles)	94.71

RECAPITULATION OF CAPITALIZATION.

Account.	Total Par Value Outstanding.	Assignment to Railways.	Amount per Mile of Line.	
			Miles.	Amount.
Capital stock	$ 1,797,200	$ 1,797,200	94.71	$ 18,976
Funded debt	325,000	325,000	94.71	3,431
Total	2,122,200	2,122,200		22,407

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CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS.

Cash	$ 1,628.40
Total—cash and current assets	1,628.40
Balance—current liabilities	3,523.63
Total	5,152.03

CURRENT LIABILITIES.

Miscellaneous balance Jan. 30, 1908	2,703.53
Wages and salaries	300.00
Dividends not called for	2,148.50
Total—current liabilities	5,152.03

Cost of road, $2,122,200.

INCOME ACCOUNT.

Gross income from lease of road	$	$ 76,066.00	
Salaries and maintenance of organization	1,200.00		
Net income from lease of road		74,866.00	
Gross corporate income			$ 74,866.00
DEDUCTIONS FROM GROSS CORPORATE INCOME—			
Interest accrued on funded debt		19,500.00	
Other deductions		1,450.00	
Total deductions from gross corporate income			20,950.00
Net corporate income			53,966.00
DISPOSITION OF NET CORPORATE INCOME—			
On common stock:			
1½ per cent. payable Aug., 1908	26,996.00		
1½ per cent. payable January . 1909	26,995.50		
Total		53,991.50	
		53,991.50	
Additions and betterments charged to income		3,684.91	
*Miscellaneous		2,193.27	
			59,869.68
Balance for year carried forward to Dr. of profit and loss			5,953.68

*Salaries and maintenance of organization:

Total	3,393.27
Less amount paid by lessee	1,200.00
Bal. paid by lessee	2,193.27

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Atlantic and Western Railroad Company.

OFFICERS.

Title.	Name.	Location of Office.
President	Jno. H. Winder	Roanoke, Va.
General Manager or Supt	H. P. Edwards	Sanford, N. C.
Secretary and Treasurer	F. G. Hatton	Roanoke, Va.
Traffic Manager	H. P. Edwards	Sanford, N. C.

DIRECTORS.

Jno. H. Winder, F. G. Hatton, W. M. Brown, Roanoke, Va.; H. P. Edwards, R. E. Carrington, Sanford, N. C.

PROPERTY OPERATED.

Sanford, N. C., to Broadway, N. C.	9.00

CAPITAL STOCK.

Capital stock	$ 53,400.00
Capital stock, per mile	5,933.00
Funded debt	2,000.00
Funded debt, per mile	222.00
Cost of Road	50,682.23
Cost of road, per mile	5,631.35
Cost of equipment	8,849.69
Cost of equipment, per mile	983.30
Cost of road and equipment, per mile	6,614.65
Operating revenue	14,125.98
Operating expenses	9,906.89
Net operating revenue	4,219.09
Operating revenue, per mile	1,569.55
Operating expenses, per mile	1,100.76
Total freight revenue	10,298.15
Total passenger train service revenue	2,110.28
Freight revenue, per mile	1,144.24
Passenger service train revenue, per mile	234.47
Revenue from other sources	1,717.55
Taxes paid, North Carolina	200.73

EMPLOYEES.

General officers, 3; Office clerks, 1; Station agents 2; Enginemen, 1; Conductors, 1; Section foremen and other trackmen, 5; Other employees, 1; Total, 15.

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Caldwell and Northern Railroad Company.

OFFICERS.

Title.	Name.	Location of Office.
President	Wm. A. Barber	New York, N. Y.
Secretary	E. R. Norris	New York, N. Y.
Treasurer	F. Wolfe	Chester, S. C.
Attorney or General Counsel	J. H. Marion	Chester, S. C.
Auditor	W. K. Kearsley	Chester, S. C.
General Manager	L. T. Nichols	Chester, S. C.
General Freight Agent	E. F. Reid	Chester, S. C.
General Passenger Agent	E. F. Reid	Chester, S. C.

DIRECTORS.

Wm. A. Barber, New York, N. Y.; Jas. B. Handy, New York, N. Y.; William M. Williams, New York, N. Y.; J. R. Erwin, Lenoir, N. C.

ROAD OPERATED, CAPITAL STOCK, EARNINGS, ETC.

Lenoir to Edgemont, N. C. (miles)	23.50
Capital stock	$ 89,200.00
Funded debt	705,000.00
Cost of road	666,207.96
Cost of equipment	33,950.00
Current liabilities—balance	92,062.00
Operating revenue	36,309.78
Miscellaneous income	2,240.67
Operating expenses	42,129.93
Interest on funded debt	17,195.00
Other deductions	4,117.87
Taxes	917.59
Passenger service train revenue	5,748.52
Freight revenue	29,701.75
Revenues other than transportation	145.82
Switching, etc., revenue	713.69

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Carolina and Northwestern Railway Company.

OFFICERS.

Title.	Name.	Location of Office.
President	W. A. Barber	New York, N. Y.
Secretary	J. J. McClure	Chester, S. C.
Treasurer	F. Wolfe	Chester, S. C.
General Counsel	J. H. Marion	Chester, S. C.
Auditor	W. K. Kearsley	Chester, S. C.
General Manager	L. T. Nichols	Chester, C. S.
General Freight and Passenger Agent	E. F. Reid	Chester, S. C.

DIRECTORS.

T. H. White, Chester, S. C.; I. H. Marion, Chester, S. C.; J. F. Wallace, Yorkville, S. C.; J. Flem Johnston, Gastonia, N. C.; J. A. Martin, Hickory, N. C.; L. F. Love, Gastonia, N. C.; Samuel Hardin, Lowrysville, S. C.

PROPERTY OPERATED.

Carolina and Northwestern Railway, from S. C. State Line to Lenoir, N. C., including 9.20 miles, Newton to Hickory (miles)	73.00
Entire line—Chester, S. C., to Lenoir, N. C. (miles)	100.80
Southern Railway—Trackage rights, Newton to Hickory	9.20

CAPITAL STOCK—FUNDED DEBT.

Capital stock	$ 1,404,250.00
Funded debt	1,552,950.00
Capital stock—per mile	13,931.00
Bonds—per mile	15,406.00
Mileage	100.80
Cost of road equipment, etc.—entire line	2,935,208.73
Cost of road, equipment, etc.—North Carolina	1,957,087.52
Taxes paid—North Carolina	6,784.17
Taxes paid—South Carolina	3,771.65

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CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS.	
Cash	$ 33,380.38
Bills receivable	16,290.00
Due from agents	14,119.90
Due from solvent companies and individuals	54,461.97
Traffic balances due from other companies	1,052.78
Other cash assets (excluding materials and supplies)*	387.77
Total cash and current assets	119,692.80
Balance—Current liabilities	10,692.86
Total	130,385.66
CURRENT LIABILITIES ACCRUED.	
Loans and bills payable	49,790.00
Audited vouchers and accounts	15,581.98
Wages and salaries	10,427.33
Traffic balances due to other companies	10,532.27
Matured interest coupons unpaid (including coupons due July 1)	38,200.00
Building and loan obligations	300.00
Miscellaneous	276.17
Taxes accrued	5,277.91
Total—Current liabilities	130,385.66
Total	130,385.66

*Materials and supplies on hand, $25,523.37.

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INCOME ACCOUNT.

OPERATING INCOME—			
Rail Operations:			
Operating revenues	$ 314,020.56		
Operating expenses	203,644.22		
Net operating revenue		$ 110,376.34	
Total net revenue		110,376.34	
Taxes accrued		10,555.82	
Operating income			$ 99,820.52
Interest on other securities, loans and accounts		143.05	
Total other income			143.05
Gross corporate income			99,963.57
DEDUCTIONS FROM GROSS CORPORATE INCOME—			
Other rents—Debits:			
Hire of equipment—balance	9,450.90		
Joint facilities	714.89		
		10,165.79	
Interest accrued on funded debt		76,648.50	
Other interest		2,057.92	
Total deductions from gross corporate income			88,872.21
Net corporate income			11,091.36
Balance for year carried forward to credit of profit and loss			11,091.36

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OPERATING EXPENSES.

OPERATING EXPENSES—ENTIRE LINE—	
Maintenance of way and structures	$ 50,677.03
Maintenance of equipment	25,896.33
Traffic expenses	5,084.32
Transportation expenses	102,294.40
General expenses	19,692.14
Grand total	203,644.22
OPERATING EXPENSES—STATE OF NORTH CAROLINA—	
Maintenance of way and structures	33,784.69
Maintenance of equipment	17,264.22
Traffic expenses	3,389.54
Transportation expenses	68,196.27
General expenses	13,128.10
Total	135,762.82
Ratio of operating expenses to operating revenues 64.85 per cent.	

COMPARATIVE GENERAL BALANCE SHEET.

June 30, 1908.		June 30, 1909.	Year Ending June 30, 1909.	
Total.	ASSETS.	Total.	Increase.	Decrease.
$ 2,786,324.48	Cost of road	$ 2,788,861.48	$ 2,537.00	$
142,447.25	Cost of equipment	146,347.25	3,900.00	
22,000.00	Funded debt owned	22,000.00		
63,249.27	Cash and current assets	119,692.80	56,443.53	
	OTHER ASSETS.			
28,746.78	Materials and supplies	25,523.37		3,223.41
134,274.82	Sundries	118,676.08		15,598.74
3,177,042.60	Grand total	3,221,100.98	44,058.38	
	LIABILITIES.			
1,404,250.00	Capital stock	1,404,250.00		
1,556,800.00	Funded debt	1,552,950.00		3,850.00
92,344.09	Current liabilities	130,385.66	38,041.57	
10,540.92	Equipment replacement	13,192.55	2,651.63	
113,107.59	Profit and loss	120,322.77	7,215.18	
3,177,042.60	Grand total	3,221,100.98	44,058.38	

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TRAFFIC AND MILEAGE STATISTICS—Entire Line.

Item.	Column for Number Passengers, Tonnage, Etc.	Columns for Revenue and Rates.		
		Dollars.	*Cts.*	*Mills.*
PASSENGER TRAFFIC—				
Number of passengers carried earning revenue	162 905			
Number of passengers carried one mile	2,688,316			
Number of passengers carried one mile per mile of road	24,439			
Total passenger revenue		75,738	99	
Average amount received from each passenger			46	493
Average receipts per passenger per mile			02	817
Total passenger service train revenue		88,498	35	
Passenger service train revenue per mile of road		804	53	
Passenger service train revenue per train mile			92	516
FREIGHT TRAFFIC—				
Number of tons carried of freight earning revenue	183,871			
Number of tons carried one mile	4,662,990			
Number of tons carried one mile per mile of road	42,390			
Total freight revenue		221,025	26	
Average amount received for each ton of freight		1	20	207
Average receipts per ton per mile			04	740
Freight revenue per mile of road		2,009	32	
Freight revuene per train mile		2	71	310
TOTAL TRAFFIC—				
Operating revenues		314,020	56	
Operating revenues per mile of road		2,854	73	
Operating revenues per train mile		1	94	708
Operating expenses		203,644	22	
Operating expenses per mile of road		1,851	31	
Operating expenses per train mile		1	25	918
Net operating revenue (or deficit)		110,376	34	
Net operating revenue (or deficit) per mile of road		1,003	42	

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FREIGHT TRAFFIC MOVEMENT—State of North Carolina.

(Company's material excluded.)

Commodity.	Freight Originating on this Road.	Freight Received from Connecting Roads and other Carriers.	Total Freight Tonnage	
	Whole Tons.	*Whole Tons.*	*Whole Tons.*	*Per Cent.*
Products of Agriculture—				
Grain	163	2,228	2,391	1.95
Flour	452	1,529	1,981	1.62
Other mill products	877	2,136	3,013	2.56
Hay	47	499	546	.45
Tobacco	11	68	79	.06
Cotton	2,712	4,685	7,397	6.03
Fruit and vegetables	809	400	1,209	.99
Other products of agriculture	2,535	184	2,719	2.22
Total	7,606	11,729	19,335	15.78
Products of Animals—				
Live stock	162	138	300	.24
Dressed meats	99	229	328	.27
Other packing-house products	71	214	285	.23
Poultry, game and fish	12	146	158	.13
Wool	2	.....	2	.....
Hides and leather	36	13	49	.04
Total	382	740	1,122	.91
Products of Mines—				
Bituminous coal	27	31,482	31,509	25.70
Coke	.....	15	15	.01
Stone, sand and other like articles	48	132	180	.15
Other products of mines	46	356	402	.33
Total	121	31,985	32,106	26.19
Products of Forests				
Lumber	15,955	15,005	30,960	25.26
Other products of forests	2,379	6,674	9,053	7.38
Total	18,334	21,679	40,013	32.64
Manufactures—				
Petroleum and other oils	155	446	601	.49
Sugar	98	437	535	.44
Iron, pig and bloom	68	120	188	.15
Iron and steel rails	12	41	53	.04
Other castings and machinery	256	1,057	1,313	1.07
Bar and sheet metal	.....	11	11	.01
Cement, brick and lime	932	1,733	2,665	2.18

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FREIGHT TRAFFIC MOVEMENT—State of North Carolina—Continued.

Commodity.	Freight Originating on this Road.	Freight Received from Connecting Roads and Other Carriers.	Total Freight Tonnage.	
MANUFACTURES—*Continued*—	*Whole Tons.*	*Whole Tons.*	*Whole Tons.*	*Per Cent.*
Agriculture implements	25	147	172	.14
Agricultural Implements	361	236	597	.49
Wines, liquors and beers	8	23	31	.02
Household goods and furniture	2,201	428	2,629	2.14
Other manufactures	5,227	86	5,313	4.34
Total	9,343	4,765	14,108	11.51
Fertilizers	38	6,007	6,045	4.93
Merchandise	2,057	1,986	4,043	3.32
MISCELLANEOUS—				
Other commodities not mentioned above	2,540	3,270	5,810	4.72
Total tonnage—State	40,421	82,161	122,582	100.00
Total tonnage—Entire line	60,633	123,238	183,871	

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Carolina, Clinchfield and Ohio Railway.

OFFICERS.

Title.	Name.	Location of Office.
Chairman of the Board	Mark W. Potter	New York, N. Y.
President	Geo. L. Carter	Johnson City, Tenn.
First Vice-President	Archer A. Phlegar	Bristol, Va.
Second Vice-President	M. J. Caples	Johnson City, Tenn.
Secretary and Treasurer	J. C. Stone	Johnson City, Tenn.
General Counsel	J. Norment Powell	Johnson City, Tenn.
Comptroller	I. McQuilkin	Johnson City, Tenn.
Auditor of Disbursements	Jno. A. Muse	Johnson City, Tenn.
General Manager	M. J. Caples	Johnson City, Tenn.
Traffic Manager	J. J. Campion	Johnson City, Tenn.

DIRECTORS.

Mark W. Potter, 24 Broad St., N. Y.; Archer A. Phlegar, Bristol, Va.; Geo. L. Carter, Johnson City, Tenn., N. B. Reams, 24 Broad St., N. Y.; E. F. Watson, Burnsville, N. C.; I. T. Mann, Bramwell, W. Va.; W. M. Rutter, Columbus, O.; C. S. Shepard, New Haven, Conn., W. B. Denham, Boston, Mass., Thos. F. Ryan, New York City, Ernest Thalman, N. Y. City. Term expires upon election of successors.

ROAD OPERATED—Entire Line.

Name.	Termini. From—	Termini. To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Road Named.
1.—Carolina, Clinchfield and Ohio Railway	Dante, Va.	Johnson City, Tenn.	85.27	
	Johnson City, Tenn.	Bostic, N. C.	124.94	
	Branches and Spurs at Dante		2.05	
	Trackage rights		.63	
Total				212.89

ROAD OPERATED—State of North Carolina.

C. C. & O. Ry	Tenn. State Line	Bostic, N. C.	103.35

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CAPITAL STOCK.

Description.	Number of Shares Authorized.	Par Value of One Share.	Total Par Value Authorized.	Total Par Value Outstanding.	Total Par Value Not Held by Respondent Corporation.
Capital stock—Common	$ 120,000	$ 100.00	$ 12,000,000	$ 12,000,000	$ 12,000,000
Preferred	150,000	100.00	15,000,000	15,000,000	15,000,000
Total	270,000		27,000,000	27,000,000	27,000,000

Purpose of the Issue.	Total Number of Shares Outstanding	Total Cash Realized.
Issued for cash—common	100	$ 10,000
Issued for construction of new properties—		
Common	91,500	
Preferred	150,000	
Issued for purchase of railway or other property—		
Common	28,400	
Total	270,000	10,000

RECAPITULATION OF CAPITALIZATION.

Account.	Total Par Value Outstanding.	Assignment to Railways.	Amount Per Mile of Line.	
			Miles.	Amount.
Capital stock	$ 27,000,000	$ 27,000,000	212.26	$ 127,202.00
Funded debt	12,670,000	12,670,000	212.26	59,691.00
Total	39,670,000	39,670,000	212.26	186,893.00

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CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS.	
Cash	$ 701,838.80
Bills receivable	300,000.00
Due from agents	13,693.80
Due from solvent companies and individuals	209,954.39
Traffic balances due from other companies	634.58
Other cash assets (excluding materials and supplies)*	16,500.00
Total—cash and current assets	1,242,621.57
CURRENT LIABILITIES ACCRUED.	
Loans and bills payable	428,952.99
Audited vouchers and accounts	137,600.45
Wages and salaries	20,455.37
Traffic balances due to other companies	5,243.23
Matured interest coupons unpaid (including coupons due July 1)	56,775.00
Miscellaneous	21,579.55
Total—Current liabilities	670,606.59
Balance—Cash assets	572,014.98
Total	1,242,621.57

*Materials and supplies on hand, $34,082.82.

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EXPENDITURES FOR EQUIPMENT, GENERAL EXPENDITURES, AND RECAPITULATION.

Account.	Expenditures for New Lines or Extensions During Year, Charged to Capital.	Total Cost to June 30, 1908.	Total Cost to June 30, 1909.
EQUIPMENT—			
Steam locomotives	$ 333,229.54	$ 40,373.25	$ 373,602.79
Passenger train cars	126,746.94	34,046.33	160,793.27
Freight train cars	2,106,607.73	201,884.87	2,308,492.60
Work equipment	13,907.71		13,907.71
Total	2,580,491.92	276,304.45	2,856,796.37
GENERAL EXPENDITURES—			
Interest and commissions	276,918.90		276,918.90
Total	276,918.90		276,918.90
RECAPITULATION—			
Road		1,441,686.46	1,441,686 46
Equipment	2,580,491.92	276,304.45	2,856,796.37
General expenditures	276,918.90		276,918.90
Total—Entire line	2,857,410.82	1,717,990.91	4,575,401.73
Cost of road per mile of line			6 792.08
Cost of equipment per mile of line			13,458.95
General expenditures per mile of line			1,304.62
Total per mile of line			21,555.65

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INCOME ACCOUNT.

OPERATING INCOME—			
Rail operations:			
Operating revenues	$ 289,036.78		
Operating expenses	261,426.88		
Net operating revenue		$ 27,609.90	
Net revenue		27,609.90	
Taxes accrued		14,400.00	
Operating income			$ 13,209.90
Interest on other securities, loans and accounts		45,457.79	
Total other income			45,457.79
Gross corporate income			58,667.69
DEDUCTIONS FROM GROSS CORPORATE INCOME—			
Other rents—Debits:			
Hire of equipment—Balance	9,026.00		
Interest accrued on funded debt		362,596.36	
Other interest		125,097.05	
Other deductions		10,616.66	
Total deductions from gross corporate income			507,336.07
Net corporate loss			448,668.38
Balance for year carried forward to Dr. of profit and loss			448,668.38

PROFIT AND LOSS ACCOUNT.

DEBIT.

Balance for year brought forward from income account	$ 448,668.38
DEDUCTIONS FOR YEAR—	
Accounts uncollectible, written off	23.73
Sundry bills for services rendered and supplies furnished during fiscal year, ending June 30, 1908	2,310.28
Proportion of interest on first mortgage bonds, month of June, 1908	6,304.17
Total	457,306.56

CREDIT.

Balance June 30, 1908	24,616.19
ADDITIONS FOR YEAR—	
Accounts held in suspense prior year—written off	576.38
Amount collected from contractors covering demurrage on cars, accrued between September, 1907, and June, 1908	1,203.00
Excess charged to interest, payable as shown by 1908 report	350.00
Collection from station agent, covering collections made by him during previous fiscal year and not reported	45.89
Balance debit, June 30, 1909, carried to balance sheet	430,515.10
	457,306.56

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OPERATING REVENUES—State of North Carolina.

Account.	Total Revenues.
REVENUE FROM TRANSPORTATION—	
Freight revenue	$ 66,139.41
Passenger revenue	27,258.65
Excess baggage revenue	348.85
Mail revenue	3,204.33
Express revenue	1,207.66
Total passenger service train revenue	32.019.49
Switching revenue	6.00
Special service train revenue	561.76
Total revenue from transportation	98,726.66
REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION—	
Station and train privileges	312.10
Storage—freight	36.36
Car service	520.00
Telegraph and telephone service	533.39
Rents of buildings and other property	8.00
Miscellaneous	33.73
Total revenue from operations other than transportation	1,443.58
Total operating revenues—State	100,170.24
Total operating revenues—Entire line	289,036.78

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OPERATING EXPENSES—Entire Line.

Account.	Amount.	Ratio to General Account, Per Cent.	Ratio to Total Operating Expenses, Per Cent.
I. MAINTENANCE OF WAY AND STRUCTURES:			
1. Superintendence	$ 2,988.17	6.85	1.15
2. Ballast			
3. Ties	1,140.92	2.62	.44
4. Rails	175.88	.40	.07
5. Other track material	315.61	.73	.12
6. Roadway and track	35,394.84	81.18	13.58
7. Removal of snow, sand, and ice			
8. Tunnels	539.43	1.24	.21
9. Bridges, trestles and culverts	818.33	1.88	.31
10. Over and under grade crossings	25.00	.06	.01
11. Grade crossings, fences, cattle guards, and signs	149.80	.34	.06
12. Snow and sand fences and snowsheds			
13. Signals and interlocking plants			
14. Telegraph and telephone lines	576.81	1.32	.22
15. Electric power transmission			
16. Buildings, fixtures and grounds	1,049.78	2.41	.40
17. Docks and wharves			
18. Roadway tools and supplies	140.79	.32	.05
19. Injuries to persons	95.78	.22	.04
20. Stationery and printing	188.99	.43	.07
21. Other expenses			
Total of accounts numbers 1 to 21	43,600.13	100.00	16.73
II. MAINTENANCE OF EQUIPMENT:			
24. Superintendence	1,728.92	2.92	.66
25. Steam locomotives—repairs	6,047.36	10.20	2.32
26. Steam locomotives—renewals			
27. Steam locomotives—depreciation	5,157.88	8.70	1.98
28. Electric locomotives—repairs			
29. Electric locomotives—renewals			
30. Electric locomotives—depreciation			
31. Passenger-train cars—repairs	3,495.57	5.90	1.34
32. Passenger-train cars—renewals			
33. Passenger-train cars—depreciation	2,002.36	3.38	.77
34. Freight train cars—repairs	13,473.99	22.72	5.17
35. Freight-train cars—renewals			
36. Freight train cars—depreciation	21,827.02	36.81	8.38

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OPERATING EXPENSES—Entire Line—Continued.

Account.	Amount.	Ratio to General Account, Per Cent.	Ratio to Total Operating Expenses, Per Cent.
II. MAINTENANCE OF EQUIPMENT—*Continued*—			
37. Electric equipment of cars—repairs	$		
38. Electric equipment of cars—renewals			
39. Electric equipment of cars—depreciation			
40. Floating equipment—repairs			
41. Floating equipment—renewals			
42. Floating equipment—depreciation			
43. Work equipment—repairs	3.00		
44. Work equipment—renewals			
45. Work equipment—depreciation	158.37	.27	.06
46. Shop machinery and tools	2,985.51	5.03	1.15
47. Power plant equipment			
48. Injuries to persons	101.78	.17	.04
49. Stationery and printing	474.73	.80	.18
50. Other expenses	1,836.56	3.10	.71
Total of accounts numbers 24 to 50	59,293.05	100.00	22.76
III. TRAFFIC EXPENSES:			
53. Superintendence	10,952.05	73.91	4.20
54. Outside agencies			
55. Advertising	1,135.93	7.67	.44
56. Traffic associations	291.12	1.96	.11
57. Fast freight lines			
58. Industrial and immigration bureaus	166.17	1.12	.06
59. Stationery and printing	2,208.39	14.90	.85
60. Other expenses	65.00	.44	.03
Total of accounts numbers 53 to 60	14,818.66	100.00	5.69
IV. TRANSPORTATION EXPENSES:			
61. Superintendence	6,910.14	8.63	2.65
62. Dispatching trains	1,388.54	1.73	.53
63. Station employees	12,579.31	15.70	4.83
64. Weighing and car-service associations	178.66	.22	.07
65. Coal and ore docks			
66. Station supplies and expenses	1,861.48	2.32	.72
67. Yardmasters and their clerks	602.49	.75	.23
68. Yard conductors and brakeman			
69. Yard switch and signal tenders			
70. Yard supplies and expenses	3.54	.01	

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OPERATING EXPENSES—Entire Line—Continued.

Account.	Amount.	Ratio to General Account, Per Cent.	Ratio to Total Operating Expenses, Per Cent.
IV. TRANSPORTATION EXPENSES—*Continued*—			
71. Yard enginemen	$		
72. Enginehouse expenses—yard			
73. Fuel for yard locomotives			
74. Water for yard locomotives			
75. Lubricants for yard locomotives			
76. Other supplies for yard locomotives			
79. Motormen			
80. Road enginemen	9,254.27	11.55	3.55
81. Enginehouse expenses—road	1,827.56	2.28	.70
82. Fuel for road locomotives	11,812.75	14.75	4.53
83. Water for road locomotives	1,202.30	1.50	.46
84. Lubricants for road locomotives	575.68	.72	.22
85. Other supplies for road locomotives	831.75	1.04	.32
86. Operating power plants			
87. Purchased power			
88. Road trainmen	12,083.45	15.08	4.64
89. Train supplies and expenses	2,381.54	2.97	.91
90. Interlockers and block and other signals—operation	45.25	.06	.02
91. Crossing flagman and gatemen			
92. Drawbridge operation			
93. Clearing wrecks	2,096.21	2.62	.81
94. Telegraph and telephone—operation	1.66		
95. Operating floating equipment			
96. Express service			
97. Stationery and printing	5,021.00	6.27	1.93
98. Other expenses	88.36	.11	.03
99. Losses and damage—freight	2,519.38	3.15	.97
100. Loss and damage—baggage	78.49	.10	.03
101. Damage to property	4,023.77	5.02	1.54
102. Damage to stock on right of way	1,127.12	1.41	.43
103. Injuries to persons	1,612.30	2.01	.62
Total of accounts numbers 61 to 103 (excepting numbers 77 and 78)	80,107.00	100.00	30.74

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OPERATING EXPENSES—Entire Line—Continued.

Account.	Amount.	Ratio to General Account, Per Cent.	Ratio to Total Operating Expenses, Per Cent.
V. General Expenses:			
106. Salaries and expenses of general officers	$ 4,373.16	6.97	1.68
107. Salaries and expenses of clerks and attendants	6,147.88	9.80	2.36
108. General office supplies and expenses	3,468.95	5.53	1.33
109. Law expenses	19,679.95	31.37	7.56
110. Insurance			
111. Relief department expenses			
112. Pensions			
113. Stationery and printing	14,177.74	22.60	5.44
114. Other expenses	14,881.90	23.73	5.71
Total of accounts numbers 106 to 114	62,729.58	100.00	24.08
Total operating expenses (Excluding "Joint Facility" accounts numbers 22, 23, 51, 52, 77, 78, 104, 105, 115 and 116.)	260,548.42		100.00

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SUMMARY.

Account.	Item.	Amount.
MAINTENANCE OF WAY AND STRUCTURES—		
Total of accounts numbers 1 to 21	$ 43,600.13	
22. Maintaining joint tracks, yards and other facilities—debit		
23. Maintaining joint tracks, yards and other facilities—credit		
Total—Maintenance of way and structures		$ 43,600.13
Ratio to total operating expenses (per cent)		16.68
MAINTENANCE OF EQUIPMENT—		
Total of accounts numbers 24 to 50	59,293.05	
51. Maintaining joint equipment at terminals—debit		
52. Maintaining joint equipment at terminals—credit		
Total—Maintenance of equipment		59,293.05
Ratiol to tota operating expenses (per cent)		22.68
TRAFFIC EXPENSES—		
Total of accounts numbers 53 to 60	14,818.66	
Total—Traffic expenses		14,818.66
Ratio to total operating expenses (per cent)		5.67
TRANSPORTATION EXPENSES—		
Total of accounts Nos. 61 to 103 (excepting Nos. 77 and 78)	80,107.00	
77. Operating joint yards and terminals—debit	278.93	
78. Operating joint yards and terminals—credit	175.19	
104. Operating joint tracks and facilities—debit	774.72	
105. Operating joint tracks and facilities—credit		
Total—Transportation expenses		80,985.46
Ratio to total operating expenses (per cent)		30.98
GENERAL EXPENSES—		
Total of accounts numbers 106 to 114	62,729.58	
115. General administration joint tracks, yards and terminals—debit		
116. General administration joint tracks, yards and terminals—credit		
Total—General expenses		62,729.58
Ratio to total operating expenses (per cent)		23.99
Total operating expenses		261,426.88
Ratio of operating expenses to operating revenues (per cent)		90.45
OPERATING EXPENSES—STATE OF NORTH CAROLINA—		
I. Maintenance of way and structures		20,516.99
II. Maintenance of equipment		31,808.92
III. Traffic expenses		7,581.47
IV. Transportation expenses		38,054.88
V. General expenses		33,124.22
Total operating expenses		131,086.48
Ratio of operating expenses to operating revenues (per cent)		

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RECAPITULATION OF HIRE OF EQUIPMENT.

Account.	Amount Receivable.	Amount Payable.
Equipment leased	$ 235.30	$ 2,687.00
Equipment interchanged	22,348.26	28,922.56
Total	22,583.56	31,609.56
Balance		9,026.00

COMPARATIVE GENERAL BALANCE SHEET.

June 30, 1908. Total.	ASSETS.	June 30, 1909. Total.	Year Ending June 30, 1909. Increase.	Year Ending June 30, 1909. Decrease.
$ 1,441,686.46	Cost of road	$ 1,441,686.46	$	$
276,304.45	Cost of equipment	2,856,796.37	2,580,491.92	
	General expenditures	276,918.90	276,918.90	
29,994,000.00	Other permanent investments	39,994,000.00	10,000,000.00	
395,897.56	Cash and current assets	1,242,621.57	846,724.01	
	OTHER ASSETS.			
20,440.45	Materials and supplies	34,082.82	13,642.37	
6,353.45	Sundries	7,186.57	833.12	
	Discount on equipment, trust obligations, series A	171,383.34	171,383.34	
	Profit and loss	430,515.10	430,515.10	
32,134,682.37	Grand total	46,455,191.13	14,320,508.76	
	LIABILITIES.			
27,000,000.00	Capital stock	27,000,000.00		
3,200,000.00	Funded debt	12,670,000.00	9,470,000.00	
341,272.87	Current liabilities	607,606.57	329,333.72	
62,500.00	Accrued interest on funded debt not yet payable	51,958.32		10,541.68
765.58	Locomotive replacement	5,923.46	5,157.88	
132.57	Pass. train cars—replacement	2,134.93	2,002.36	
3,033.49	Freight train cars—replacement	25,484.10	22,450.61	
	Work train cars—replacement	159.31	159.31	
1,172,361.67	The Cumberland Corporation	2,616,841.09	1,444,479.42	
300,000.00	Meadows Co.	3,382,083.33	3,082,083.33	
29,000.00	Stockholders S. & W. R. R. Co.—North Carolina	29,000.00		
1,000.00	Stockholders S. & W. R. R. Co.—Tennessee	1,000.00		
24,616.19	Profit and loss			24,616.19
32,134,682.37	Grand total	46,455,191.13	14,320,508.76	

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TAXES AND ASSESSMENTS.

State.	Ad Valorem Tax.	Specific Tax.		
	On the Value of Real and Personal Property.	On Gross or Net Earnings Revenue, or Dividends.	On Traffic, or Some Physical Quality of Property Operated, or on Privilege.	Total.
Virginia	$ 1,742.69	$ 394.26	$ 25.00	$ 2,161.95
Tennessee	4,325.62			4,325.62
North Carolina	7,778.63	133.80		7,912.43
Total	13,846.94	528.06	25.00	14,400.00

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EMPLOYEES AND SALARIES—Entire Line.

Class.	Number on June 30.	Total Number of Days Worked.	Total Yearly Compensation.	Average Daily Compensation.
General officers	8	1,878	$ 9,345.38	$ 4.98
Other officers	7	1,908	7,465.00	3.91
General office clerks	39	12,207	15,666.57	1.28
Station agents	22	6,247	8,979.31	1.44
Other station men	7	2,190	3,600.00	1.64
Enginemen	31	1,928	5,784.00	3.00
Firemen	31	1,928	3,470.00	1.80
Conductors	27	1,928	5,784.00	3.00
Other trainmen	55	3,937	6,299.45	1.60
Machinists	20	2,552	7,423.50	2.91
Carpenters	24	1,730	4,325.00	2.50
Other shopmen	86	2,866	4,728.90	1.65
Section foremen	40	7,675	14,240.00	1.86
Other trackmen	221	20,344	22,784.50	1.12
Telegraph operators and dispatchers	2	626	1,375.00	2.20
All other employees and laborers	8	1,674	2,147.50	1.28
Total (including General Officers)	628	71,618	123,418.38	1.72
Less General Officers	8	1,878	9,345.38	4.98
Total (excluding General Officers)	620	69,740	114,073.00	1.64
DISTRIBUTION OF ABOVE—				
Maintenance of way and structures	281	30,558	41,334.50	1.35
Maintenance of equipment	119	6,596	17,314.90	2.63
Traffic expenses	11	2,430	9,204.23	3.79
Transportation expenses	177	19,410	37,987.03	1.96
General expenses	40	12,624	17,577.72	1.39
Total (including General Officers)	628	71,618	123,418.38	1.72
Less General Officers	8	1,878	9,345.38	4.98
Total (excluding General Officers)	620	69,740	114,073.00	1.64

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TRAFFIC AND MILEAGE STATISTICS—Entire Line.

Item.	Column for Number Passengers, Tonnage, Etc.	Columns for Revenue and Rates.		
		Dollars.	*Cts.*	*Mills.*
Passenger Traffic –				
Number of passengers carried earning revenue	149,228			
Number of passengers carried one mile	2,428,486			
Number of passengers carried one mile per mile of road	16,618			
Average distance carried—miles	16.27			
Total passenger revenue		72,417	58	
Average amount received from each passenger			48	528
Average receipts per passenger per mile			02	982
Total passenger service train revenue		81,253	53	
Passenger service train revenue per mile of road		556		
Passenger service train revenue per train mile			71	861
Freight Traffic—				
Number of tons carried of freight earning revenue	334,156			
Number of tons carried one mile	17,156,373			
Number of tons carried one mile per mile of road	117,397			
Average distance haul of one ton—miles	51.34			
Total freight revenue		200,988	83	
Average amount received for each ton of freight			60	148
Average receipts per ton per mile			01	172
Freight revenue per mile of road		1,375	32	
Freight revenue per train mile		2	31	437
Total Traffic—				
Operating revenues		289,036	78	
Operating revenues per mile of road		1,977	81	
Operating revenues per train mile		1	51	596
Operating expenses		261,426	88	
Operating expenses per mile of road		1,789	88	
Operating expenses per train mile		1	37	115
Net operating revenue (or deficit)		27,609	90	
Net operating revenue (or deficit) per mile of road		188	93	

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TRAFFIC AND MILEAGE STATISTICS—Entire Line—Continued.

Classification.	Item.	Total.
LOCOMOTIVE MILEAGE—REVENUE SERVICE—		
Freight locomotive miles	101,840	
Passenger locomotive miles	102,427	
Mixed locomotive miles	10,644	
Special locomotive miles	1,392	
Total revenue locomotive mileage		216,303
Nonrevenue service locomotive miles		9,684
CAR MILEAGE—REVENUE SERVICE:		
FREIGHT CAR MILES—		
Loaded	739,076	
Empty	437,455	
Caboose	76,623	
Total freight car miles		1,253,154
PASSENGER CAR MILES—		
Passenger	213,511	
Other passenger train cars	111,318	
Total passenger car miles		324,829
SPECIAL CAR MILES—		
Freight—loaded	1,632	
Passenger	3,862	
Sleeping, parlor and observation	633	
Total special car miles		6,127
Total revenue car mileage		1,584,110
Nonrevenue service car miles		62,450
TRAIN MILEAGE—REVENUE SERVICE—		
Freight train miles	76,200	
Passenger train miles	102,427	
Mixed train miles	10,644	
Special train miles	1,392	
Total revenue train mileage		190,663
Nonrevenue service train miles		9,607

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TRAFFIC AND MILEAGE STATISTICS—State of North Carolina.

Item.	Column for Number Passengers, Tonnage, Etc.	Column for Revenue and Rates.		
		Dollars.	*Cts.*	*Mills.*
PASSENGER TRAFFIC—				
Number of passengers carried earning revenue	58,902			
Number of passengers carried one mile	1,026,025			
Number of passengers carried one mile per mile of road	12,845			
Total passenger revenue		27,258	65	
Average amount received from each passenger			46	278
Average receipts per passenger per mile			02	657
Total passenger service train revenue		32,019	49	
Passenger service train revenue per mile of road		400	84	
Passenger service train revenue per train mile			57	946
FREIGHT TRAFFIC—				
Number of tons carried of freight earning revenue	94,503			
Number of tons carried one mile	7,000,527			
Number of tons carried one mile per mile of road	87,638			
Total freight revenue		66,139	41	
Average amount received for each ton of freight			69	986
Average receipts per ton per mile				945
Freight revenue per mile of road		827	98	
Freight revenue per train mile		1	55	710
TOTAL TRAFFIC—				
Operating revenues		100,170	24	
Operating revenues per mile of road		1,254	01	
Operating revenues per train mile		1	01	663
Operating expenses		131,086	48	
Operating expenses per mile of road		1,641	04	
Operating expenses per train mile		1	33	039
Net operating deficit		30,916	24	
Net operating deficit per mile of road		387	03	

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TRAFFIC AND MILEAGE STATISTICS—State of North Carolina—Continued.

Classification.	Item.	Total.
LOCOMOTIVE MILEAGE—REVENUE SERVICE—		
Freight locomotive miles	47,063	
Passenger locomotive miles	55,257	
Special locomotive miles	799	
Total revenue locomotive mileage		103,119
Nonrevenue service locomotive miles		5,433
CAR MILEAGE—REVENUE SERVICE:		
FREIGHT CAR MILES—		
Loaded	332,433	
Empty	179,208	
Caboose	44,397	
Total freight car miles		556,038
PASSENGER CAR MILES—		
Passenger	168,567	
Other passenger train cars	51,656	
Total Passenger car miles		220,223
SPECIAL CAR MILES—		
Freight—loaded	656	
Passenger	2,249	
Sleeping, parlor and observation	309	
Total special car miles		3,214
Total revenue car mileage		34,493
TRAIN MILEAGE—REVENUE SERVICE—		
Freight train miles	42,476	
Passenger train miles	55,257	
Special train miles	799	
Total revenue train mileage		98,532
Nonrevenue service train miles		5,386

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FREIGHT TRAFFIC MOVEMENT—State of North Carolina.

Commodity.	Freight Originating on this Road	Freight Received from Connecting Roads and Other Carriers.	Total Freight Tonnage.	
	Whole Tons.	*Whole Tons.*	*Whole Tons.*	*Per Cent.*
PRODUCTS OF AGRICULTURE—				
Grain	13		13	.01
Total	13		13	.01
PRODUCTS OF ANIMALS—				
Live stock	20	32	52	.06
Total	20	32	52	.06
PRODUCTS OF MINES—				
Bituminous coal	67,334		67,334	71.25
Ores	2,973		2,973	3.15
Total	70,307		70,307	74.40
PRODUCTS OF FORESTS—				
Lumber	15,734	156	15,890	16.82
Other products of forests	6,959		6,959	7.36
Total	22,693	156	22,849	24.18
MANUFACTURES—				
Other castings and machinery	136	39	175	.19
Cement, Brick and lime		26	26	.02
Total	136	65	201	.21
Merchandise	216	145	361	.38
MISCELLANEOUS—				
Other commodities not mentioned above	432	288	720	.76
Total tonnage—State	93,817	686	94,503	100.00
Total tonnage—Entire line	322,271	11,885	334,156	

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DESCRIPTION OF EQUIPMENT—Entire Line.

Item.	Number on June 30, 1908.	Number Added During Year.	Number Retired During Year.	Number on June 30, 1909.	Number Fitted with—	
					Train Brake.	Automatic Coupler.
LOCOMOTIVES—OWNED OR LEASED—						
Passenger	3	4	1	6	6	6
Freight	10	16		26	26	26
Total locomotives in service	13	20	1	32	32	32
Less locomotives leased	7					
Total locomotives owned	6	20		32	32	32
CARS—OWNED OR LEASED:						
IN PASSENGER SERVICE—						
First-class cars	4	12		16	16	16
Combination cars	2	3		5	5	5
Baggage, express and postal cars		1		1	1	1
Total	6	16		22	22	22
IN FREIGHT SERVICE—						
Box cars	203	288	3	488	488	488
Flat cars	150	100	5	245	245	245
Coal cars	100	1,500		1,600	1,600	1,600
Total	453	1,888	8	2,333	2,333	2,333
IN COMPANY'S SERVICE—						
Officers' and pay cars	1			1	1	1
Gravel cars	99		7	92	92	92
Derrick cars		1		1	1	1
Caboose cars	1	15		16	16	16
Other road cars	54	4	35	23	23	23
Total	155	20		133	133	133
Total cars in service	614	1,924	50	2,488	2,488	2,488
Less cars leased	302					
Total cars owned	312			2,488	2,488	2,488

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MILEAGE—Entire Line.

MILEAGE OF LINE OPERATED, BY STATES—(SINGLE TRACK).

State.	Line Owned.		Line Operated Under Trackage Rights.	Total Mileage Operated.	New Line Constructed During Year.	Rails.
	Main Line.	Branches and Spurs.				Steel.
Virginia	51.87	2.05	----------	53.92	45.92	53.92
Tennessee	54.99	----------	.63	55.62	31.87	55.62
North Carolina	103.35	----------	----------	103.35	58.87	103.35
Total mileage operated	210.21	2.05	.63	212.89	136.66	212.89

MILEAGE OF LINE OWNED, BY STATES—(SINGLE TRACK).

State.	Line Owned.		Total Mileage Owned.	New Line Constructed During Year.	Rails.
	Main Line.	Branches and Spurs.			Steel.
Virginia	51.87	2.05	53.92	45.92	53.92
Tennessee	54.99	----------	54.99	31.87	54.99
North Carolina	103.35	----------	103.35	58.87	103.35
Total mileage owned	210.21	2.05	212.26	136.66	212.26

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Carolina and Tennessee Southern Railway Company.

OFFICERS.

Title.	Name.	Location of Office.
President	H. B. Andrews	Raleigh, N. C.
Secretary	H. W. Miller	Raleigh, N. C.
Treasurer	A. C. Ansley	Washington, D. C.

DIRECTORS.

W. W. Finley, Washington, D. C.; A. B. Andrews, L. A. Mahler, H. W. Miller, C. D. Mackay, Raleigh N. C.; Fairfax Harrison, Washington, D. C.

PROPERTY OPERATED.

Bushell, N. C., to Fontana, N. C. (miles)	13.90

CAPITAL STOCK.

Capital stock	$ 60,000.00
Capital stock, per mile	2,305.00
Funded debt	693,000.00
Funded debt, per mile	26,623.00
Cost of road	715,341.37
Cost of road, per mile	27,481.42
Cost of road and equipment, per mile	27,481.42

NOTE: Operations included in Report of Southern Railway Company.
The above capital stock and funded debt on basis of mileage of line completed of which there is not yet open for operation 12.13 miles.
Employees included in report of Southern Railway.

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Cashie and Chowan Railroad and Lumber Company.

OFFICERS.

Title.	Name.	Location of Office.
President	J. T. Deal	Norfolk, Va.
General Manager or Superintendent	Ira Johnson	Norfolk, Va.
Secretary and Treasurer	Jesse C. Johnson	Baltimore, Md.

DIRECTORS.

Jesse C. Johnson, Baltimore, Md.; Ira Johnson, J. T. Deal, W. H. Taylor, Norfolk, Va.; E. P. Gill, Baltimore, Md.

PROPERTY OPERATED.

Mill to Woods (miles)	7.00

CAPITAL STOCK.

Capital stock*	$ 50,000.00
Cost of road	8,400.00
Cost of road, per mile	1,200.00
Cost of equipment	4,000.00
Cost of equipment, per mile	571.42
Cost of Road and equipment, per mile	1,771.42
Taxes paid, North Carolina	623.45

Employees: Number, general officers, 3; office clerks, 1; enginemen, 1; firemen, 1; machinists, 1; section foremen and other trackmen, 22; other employees, 2; total, 31.

* Sawmill, land, lumber, timber, and tramroad.

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Chowan and Aulander Railroad Company.

OFFICERS.

Title.	Name.	Location of Office.
President	P. D. Camp	Franklin, Va.
General Manager or Superintendent	J. L. Camp	Franklin, Va.
Secretary and Treasurer	R. J. Camp	Franklin, Va.

DIRECTORS.

P. D. Camp, J. L. Camp, R. J. Camp., Franklin, Va.

PROPERTY OPERATED.

Lewiston, N. C., to Near Cashie River (miles)	18.00

CAPITAL STOCK.

Capital stock	$ 30,000.00
Capital stock, per mile	1,666.00
Cost of road	10,800.00
Cost of road, per mile	600.00
Cost of equipment	22,830.00
Cost of equipment, per mile	1,325.00
Cost of road and equipment, per mile	1,925.00
Operating revenue	11,195.95
Operating expenses	11,468.82
Operating expenses, per mile	631.60
Taxes paid, North Carolina	220.20

This road is operated by Camp Mfg. Co., Franklin, Va., for logging purposes only, and have no regular employees.

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Cliffside Railroad Company.

OFFICERS.

Title.	Name.	Location of Office.
President	B. D. Heath	Cliffside, N. C.
Vice President and Treasurer	R. R. Haynes	Cliffside, N. C.
Secretary	Chas. H. Haynes	Cliffside, N. C.

DIRECTORS.

B. D. Heath, Charlotte, N. C.; R. R. Haynes, Cliffside, N. C.; T. B. Lovelace, Henrietta, N. C.; Jno. M. Scott, Charlotte, N. C.; Chas. H. Haynes, Cliffside, N. C.

PROPERTY OPERATED.

Cliffside, N. C., to Cliffside Junction, N. C. (miles)	3.00

CAPITAL STOCK.

apital stock	$ 16,000.00
Capital stock, per mile	5,333.33
Cost of road	13,600.00
Cost of road, per mile	4,533.33
Cost of equipment	2,400.00
Cost of equipment, per mile	800.00
Cost of road and equipment, per mile	5,333.33
Operating revenue	4,380.45
Operating expenses	3,596.40
Net operating revenue	784.05
Operating revenue per mile	1,460.15
Operating expenses, per mile	1,198.80
Total freight revenue	4,035.70
Total passenger train service revenue	344.75
Freight revenue, per mile	1,345.23
Passenger service train revenue, per mile	114.81
Average receipts per passenger, per mile	.0333
Taxes paid, North Carolina	130.68

Employees: Number, general officers, 4; office clerks, 1; enginemen, 1; firemen, 1; conductors, 1; machinists, 1; section foremen and other trackmen, 5; Total, 10.

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Danville and Western Railway Company.

OFFICERS.

Title.	Name.	Location of Office.
President	A. B. Andrews	Raleigh, N. C.
General Manager or Superintendent	Theo. Parker	Danville, Va.
Secretary	H. W. Miller	Raleigh, N. C.
Treasurer	C. L. Booth	Danville, Va.

DIRECTORS.

A. B. Andrews, H. W. Miller, Raleigh, N. C.; J. P. Swanson, R. A. Schoolfield, J. I. Pritchett, Danville, Va.; B. Frank Mebane, Spray, N. C.; J. B. Sparrow, Martinsville, Va.; Pannill Rucker, Martinsville, Va.; D. W. Spencer, Spencer, Va.; W. G. Lee, Spartanburg, S. C.: J. H. Rangeley, Stuart, Va.

PROPERTY OPERATED.

Trackage Rights, Danville, Va., to Stokesland, Va. (miles)	5.00
Owned Stokesland, Va., to Stuart, Va. (miles)	70.37
Leaksville, Jct., Va., to Leaksville, North Carolina (miles)	7.63
Total	83.00

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CAPITAL STOCK.

Capital stock	$ 368,600.00
Capital stock, per mile	4,726.00
Funded debt	2,297,774.00
Funded debt, per mile	29,458.00
Cost of road	1,657,019.83
Cost of road, per mile	21,243.84
Cost of equipment	154,746.14
Cost of equipment, per mile	1,983.92
Cost of road and equipment, per mile	23,227.76
Operating revenue	247,433.82
Operating expenses	141,712.10
Net operating revenue	105,721.72
Operating revenue, per mile	2,981.13
Operating expenses, per mile	1,107.37
Total freight revenue	181,093.65
Total passenger train service revenue	64,462.12
Freight revenue, per mile	2,181.85
Total number passengers carried earning revenue	96,386.00
Passenger service train revenue, per mile	776.65
Revenue from other sources	1,878.05
Average receipts per passenger, per mile	.02861
Taxes paid, North Carolina	471.46

Employees: Number, general officers, 5; office clerks, 7; station agents, 20; other station men, 20; enginemen, 5; firemen, 5; conductors, 6; machinists, 6; telegraph operators, 4; section foremen and other trackmen, 126; other employees, 59; total, 263.

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Dover and South Bound Railroad Company.

OFFICERS.

Title.	Name.	Location of Office.
President	W. A. Wimsatt	Washington, D. C.
General Manager or Superintendent	D. W. Richardson	Dover, N. C.
Secretary and Treasurer	W. B. H. Blandford	Dover, N. C.
Traffic Manager	N. S. Richardson	Dover, N. C.

DIRECTORS.

W. A. Wimsatt, W. A. H. Church, Washington, D. C.; E. S. Johnson, Baltimore, Md.; D. W. Richardson, W. B. H. Blandford, Dover, N. C.

PROPERTY OPERATED.

Dover, N. C., to Richlands, N. C. (miles)	24.60

CAPITAL STOCK.

Capital stock, Goldsboro Lumber Co	$ 100,000.00
Operating revenue	18,532.16
Total freight revenue	13,445.14
Total passenger train service revenue	5,087.02

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Durham and Charlotte Railroad Company.

OFFICERS.

Title.	Name.	Location of Office.
President	John B. Lennig	Bridesburg, Phila, Pa.
General Manager or Superintendent	John H. Kennedy	Gulf, N. C.
Secretary and Treasurer	W. C. Carnell	Bridesburg, Phila, Pa.
Traffic Manager	John L. Tull	Hemp, N. C.

DIRECTORS.

John B. Lennig, J. S. Carr, William Peay, William A. Guthrie.

PROPERTY OPERATED.

Gulf, N. C., to Troy, N. C. (miles)	41.00

CAPITAL STOCK.

Capital stock	$ 100,000.00
Cost of road	365,022.40
Cost of road, per mile	8,902.98
Cost of equipment	10,485.00
Cost of equipment, per mile	255.72
Cost of road and equipment, per mile	9,158.70
Operating expenses	22,653.19
Operating expenses, per mile	552.50
Total freight revenue	20,224.85
Total passenger train service revenue	4,301.53
Taxes paid, North Carolina	1,219.00

Employees: Total, 60.

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Durham and Southern Railway Company.

OFFICERS.

Title.	Name.	Location of Office.
President	B. N. Duke	111 Fifth Ave., N. Y.
First Vice-President	J. E. Stagg	Durham, N. C.
Secretary and General Counsel	F. L. Fuller	Durham, N. C.
Treasurer	E. C. McCall	Durham, N. C.
Auditor	E. Thomason	Durham, N. C.
General Superintendent	W. Hall	Durham, N. C.
Acting General Passenger and Freight Agent	D. Lumpkin	Durham, N. C.

DIRECTORS.

B. N. Duke, 111 Fifth Avenue, New York; Geo. W. Watts, Durham, N. C.; F. L. Fuller, Durham, N. C.; Lawrence S. Holt, Burlington, N. C.; A. B. Duke, New York, N. Y.; J. B. Mason, Durham, N. C.; W. A. Erwin, Durham, N. C.; E. Thomason, Durham, N. C.; J. C. Angier, Durham, N. C.; J. E. Stagg, Durham, N. C.

PROPERTY OPERATED.

Termini.		Miles of Line for Each Class of Roads Named.
From—	To—	
East Durham, N. C.	Dunn, N. C.	56.87
Durham, N. C.	East Durham, N. C. (S. A. L.)	2.10

CAPITAL STOCK.

Capital stock, etc.	$ 600,000.00
Funded debt	750,000.00
Balance—cash assets	52,573.85

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COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

Item.	Total Cost to June 30, 1909.
Road	$ 1,038,078.57
Equipment	159,385.81
General expenditures	159,536.60
Total	1,357,000.98
Cost of road per mile of line	18,253.54
Cost of equipment per mile of line	2,804.39
General expenditures per mile of line	2,805.28
Total cost per mile of line	23,863.21

INCOME ACCOUNT.

OPERATING INCOME—			
Rail operations:			
Operating revenues	$ 291,672.62		
Operating expenses	128,547.30		
Net operating revenue		$ 163,125.32	
Total net revenue		163,125.32	
Taxes accrued		4,851.72	
Operating income			$ 158,273.60
OTHER INCOME—			
Other rents—Credits:			
Joint facilities	1,154.81		
Dividends declared on stocks owned or controlled	415.00		
Total other income			1,569.81
Gross corporate income			159,843.41
DEDUCTIONS FROM GROSS CORPORATE INCOME—			
Other rents—Debits:			
Hire of equipment—balance	451.36		
Joint facilities	2,863.20		
Interest accrued on funded debt	30,000.00		
Other interest	233.76		
Total deductions from gross corporate income			33,548.32
Net corporate income			126,295.09
Balance for year carried forward to credit of profit and loss			126,295.09

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OPERATING REVENUES AND EXPENSES.

REVENUE FROM TRANSPORTATION—	
Freight revenue	$ 262,800.86
Passenger revenue	21,526.38
Excess baggage revenue	119.20
Mail revenue	2,481.98
Express revenue	508.56
Total passenger service train revenue	24,636.12
Switching revenue	48.00
Special service train revenue	1,751.41
Total revenue from transportation	289,236.39
REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION—	
Station and train privileges	68.73
Storage—freight	269.00
Telegraph service	245.03
Rents of buildings and other property	265.92
Miscellaneous	1,587.55
Total revenue from operations other than transportation	2,436.23
Total operating revenue	291,672.62
OPERATING EXPENSES—	
Maintenance of way and structures	25,734.02
Maintenance of equipment	19,778.88
Traffic expenses	5,141.04
Transportation expenses	60,401.84
General expenses	17,491.52
Grand total	128,547.30
Ratio of operating expenses to operating revenues, per cent	44.07

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COMPARATIVE GENERAL BALANCE SHEET.

June 30, 1908. Total.	Assets.	June 30, 1909. Total.	Year ending June 30, 1909. Increase.
$ 1,033,331.77	Cost of road	$ 1,038,078.57	$ 4,746.80
159,245.97	Cost of equipment	159,385.81	139.84
159,536.60	General expenditures	159,536.60	----------
8,300.00	Stocks owned	8,300.00	----------
108,208.18	Cash and current assets	140,577.98	32,369.80
	Other Assets.		
11,714.16	Materials and supplies	17,094.10	5,379.94
1,480,336.68	Grand total	1,522,973.06	42,636.38
	Liabilities.		
600,000.00	Capital stock	600,000.00	----------
750,000.00	Funded debt	750,000.00	----------
71,058.03	Current liabilities	88,004.13	16,946.10
2,303.12	Locomotive replacement	3,967.50	1,664.38
1,199.40	Pass. train cars, replacement	2,398.80	1,199.40
3,667.92	Freight train cars replacement	7,435.80	3,767.88
28.56	Work train cars replacement	57.12	28.56
52,079.65	Profit and loss	71,109.71	19,030.06
1,480,336.68	Grand total	1,522,973.06	42,636.38

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Durham and South Carolina Railroad Company.

OFFICERS.

Title.	Name.	Location of Office.
President	Ernest Williams	Lynchburg, Va.
Vice-President	J. A. Duncan	East Durham, N. C.
Secretary, acting	W. B. Harris	Lynchburg, Va.
Traffic Manager and Superintendent	R. A. Honeycutt	Durham, N. C.

DIRECTORS.

Ernest Williams, Lynchburg, Va.; J. M. Barr, Norfolk, Va.; W. R. Bonsal, Hamlet, N. C.; J. A. Duncan, Durham, N. C.; D. T. McKelthan, Darlington, S. C.

PROPERTY OPERATED.

Durham, N. C., to Bonsal (miles)	30.00

CAPITAL STOCK.

Capital Stock	$ 300,000.00
Capital stock, per mile	10,000.00
Funded debt	300,000.00
Funded debt, per mile	10,000.00
Cost of road	244,785.74
Cost of road, per mile	8,159.52
Cost of equipment	25,668.35
Cost of equipment, per mile	855.61
Cost of road and equipment, per mile	9,015.13
Operating revenue	55,921.90
Operating expenses	34,710.07
Net operating revenue	21,211.83
Operating revenue, per mile	1,864.06
Operating expenses, per mile	1,157.00
Total freight revenue	52,660.40
Total passenger train service	3,261.50
Freight revenue, per mile	1,755.34
Total number passengers carried earning revenue	7,167.00
Passenger service train revenue, per mile	108.72
Average receipts per passenger, per mile	.02197
Taxes paid, North Carolina	1,266.09

Employees: Number, general officers, 3; office clerks, 2; station agents, 2; enginemen, 2; firemen, 2; conductors, 2; telegraph operators, 2; section foremen and other trackmen, 20; other employees 6; total, 41.

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East Carolina Railway Company.

OFFICERS.

Title.	Name.	Location of Office.
President	Hy. Clark Bridgers	Tarboro, N. C.
Acting Superintendent	H. P. Foxhall	Tarboro, N. C.
Secretary and Treasurer	Hy. Clark Bridgers	Tarboro, N. C.

DIRECTORS.

Hy. Clark Bridgers, John L. Bridgers, Jas. Pender, H. P. Foxhall, W. E. Shearin, Tarboro, N. C.; W. J. Turnage, Farmville, N. C.

PROPERTY OPERATED.

Tarboro, N. C., to Hookerton, N. C., (miles)	38.20

CAPITAL STOCK.

Capital stock	$ 55,600.00
Capital stock, per mile	1,455.49
Funded debt	261,000.00
Funded debt, per mile	6,832.00
Cost of road	246,800.00
Cost of road, per mile	6,765.80
Cost of equipment	12,200.00
Cost of equipment, per mile	319.37
Cost of road and equipment, per mile	7,085.17
Operating revenue	68,772.34
Operating expenses	54,686.95
Net operating revenue	6,449.89
Operating revenue, per mile	1,800.32
Operating expenses, per mile	1,431.60
Total freight revenue	57,456.35
Total passenger train service revenue	9,563.38
Freight revenue, per mile	1,504.09
Passenger service train revenue, per mile	250.35
Revenue from other sources	1,752.61
Taxes paid, North Carolina	825.00

Employees: Number, general officers, 4; office clerks, 2; station agents, 5; other station men, 1; enginemen, 2; firemen, 2; conductors, 2; machinists, 1; section foremen and other trackmen, 24; other employees, 8; total, 51.

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East Tennessee and Western North Carolina Company.

OFFICERS.

Title.	Name.	Location of Office.
President	F. P. Howe	Johnson City, Tenn.
Vice-President and Superintendent	Geo. W. Hardin	Johnson City, Tenn.
Secretary and Treasurer	Jno. S. Wise	Johnson City, Tenn.
Auditor	J. E. Vance	Johnson City, Tenn.

DIRECTORS.

Frank Firmstone, Easton, Pa.; Calvin Pardee, Jno. S. Wise, Alfred D. Pardee, Frank P. Howe, Edgar P. Earle, Philadelphia, Pa.; Geo. W. Hardin, Johnson City, Tenn.

PROPERTY OPERATED.

Johnson City, Tenn., to Cranberry, N. C., (miles)	34.00

CAPITAL STOCK.

Capital stock	$ 501,900.00
Capital stock, per mile	14,762.00
Funded debt	500,000.00
Funded debt, per mile	14,706.00
Cost of road	845,979.76
Cost of road, per mile	24,881.76
Cost of equipment	186,538.99
Cost of equipment, per mile	5,486.44
Cost of road and equipment, per mile	30,368.20
Operating revenue	222,177.12
Operating expenses	116,471.38
Net operating revenue	105,705.74
Operating revenue, per mile	6,534.62
Operating expenses, per mile	3,425.63
Total freight revenue	183,019.92
Total passenger train service revenue	35,669.52
Freight revenue, per mile	5,382.92
Total number passengers carried earning revenue	89,662.00
Passenger service train revenue, per mile	1,049.10
Average receipts per passenger, per mile	.02775
Taxes paid, North Carolina	338.75

Employees: Number, general officers, 4; office clerks, 3; station agents 8, other station men, 18; enginemen, 5; firemen, 5; conductors, 5; machinists, 6; section foremen and other trackmen, 39; other employees, 21; total, 114.

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Kinston and Snow Hill Railroad Company.

(Operated by Hines Bros. Lumber Co.)

OFFICERS.

Title.	Name.	Location of Office.
President	Henry C. Riley	Philadelphia, Pa.
General Manager or Superintendent	Lovit Hines	Kinston, N. C.
Secretary and Treasurer	Lovit Hines	Kinston, N. C.
Traffic Manager	E. W. Chadwick	Kinston, N. C.

DIRECTORS.

Henry C. Riley, Philadelphia, Pa.; W. T. Hines, Kinston, N. C.; Lovit Hines, Kinston, N. C.; Jno. T. Riley, Philadelphia, Pa.

PROPERTY OPERATED.

Kinston, N. C., to Snow Hill, N. C., (miles)	14.00

CAPITAL STOCK.

Capital stock, Hines Bros., Lumber	$ 200,000.00
Cost of road	141,838.23
Cost of road, per mile	10,131.30
Cost of equipment	18,464.18
Cost of equipment, per mile	1,318.87
Cost of road and equipment, per mile	11,450.17
Operating revenue	18,579.37
Operating expenses	21,853.12
Net operating deficit	3,273.75
Operating revenue, per mile	1,327.10
Operating expenses, per mile	1,560.94
Total freight revenue	13,040.26
Total passenger train service revenue	5,047.20
Freight revenue, per mile	931.45
Total number passengers carried earning revenue	13,828.00
Passenger service train revenue, per mile	360.53
Revenue from other sources	491.91
Average receipts per passenger, per mile	.026
Taxes paid, North Carolina	186.62

Employees: Number, general officers, 3; office clerks, 2; station agents, 3; enginemen, 1; firemen, 1; conductors, 2; machinists, 1; section foremen and other trackmen, 2; other employees, 17; Total, 32.

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Lawndale Railway and Industrial Company.

OFFICERS.

Title.	Name.	Location of Office.
President	H. F. Schenck	Lawndale, N. C.
Superintendent	Jno. F. Schenck	Lawndale, N. C.
Secretary and Treasurer	Jno. F. Schenck	Lawndale, N. C.

DIRECTORS.

H. F. Schenck, Jno. F. Schenck, Lawndale, N. C.; James E. Reynolds, Geo. W. Morgan, Jr., New York, N. Y.

PROPERTY OPERATED.

Lawndale, N. C., to Shelby, N. C., (miles)	9.06

CAPITAL STOCK.

Capital stock	$ 60,000.00	9.06 miles.
Capital stock, per mile	6,623.00	
Cost of road	45,726.63	
Cost of road per mile	5,047.08	
Cost of equipment	19,233.01	
Cost of equipment, per mile	2,122.84	
Cost of road and equipment per mile	7,390.67	
Operating revenue	12,377.77	11.46 miles. We use 2.4 miles of the S. A. L. Ry. getting into Shelby.
Operating expenses	10,293.87	
Net operating revenue	2,083.90	
Operating revenue, per mile	1,080.08	
Operating expenses, per mile	898.24	
Total freight revenue	10,290.37	
Total passenger train service revenue	2,087.40	
Freight revenue, per mile	897.93	
Passenger service train revenue, per mile	182.14	
Taxes paid, North Carolina	252.23	

Employees: Number, general officers, 4; office clerks, 2; station agents, 2; other station men 3; enginemen, 1; firemen, 1; conductors, 1; machinists, 1; section foremen and other trackmen, 6; other employees, 3; total, 24.

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Linville River Railway Company.

OFFICERS.

Title.	Name.	Location of Office.
President	W. M. Ritter	Columbus, Ohio.
General Manager or Superintendent	James Mortimer	Asheville, N. C.
Secretary	Jas. L. Hamill	Columbus. Ohio.
Treasurer	C. B. Weakley	Columbus, Ohio.
Traffic Manager	O. C. Hathaway	Saginaw, N. C.

DIRECTORS.

W. M. Ritter, Jas. L. Hamill, C. B. Weakley, R. E. Pendleton, Columbus, Ohio; Isaac T. Mann, Bramwell, W. Va.; J. M. Barr, Norfolk, Va.

PROPERTY OPERATED.

Cranberry, N. C., to Pineola, N. C., (miles)	12 00

CAPITAL STOCK.

Capital stock	$ 60,000.00
Capital stock, per mile	5,000.00
Funded debt	60,000.00
Funded debt, per mile	5,000.00
Cost of road	105,824.31
Cost of road, per mile	8,818.54
Cost of equipment	11,250.00
Cost of equipment, per mile	937.50
Cost of road and equipment, per mile	9,756.20
Operating revenue	22,367.71
Operating expenses	23.431.48
Operating revenue, per mile	1.863.98
Operating expenses, per mile	1,952.62
Total freight revenue	18,977.94
Total passenger train service revenue	2,527.60
Freight revenue, per mile	1,581.49
Total number passengers carried earning revenues	6,319.00
Passenger service train revenue, per mile	210.64
Revenue from other sources	862.16
Average receipts per passenger, per mile	.04
Taxes paid North Carolina	480.00

Employees: Number, general officers 1; station agents, 3; enginemen, 1; firemen, 1; conductors, 1; section foremen and other trackmen, 16; other employees, 8; total, 31.

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Mt. Airy and Eastern Railway Company.

OFFICERS.

Title.	Name.	Location of Office.
Receiver	E. M. Wiley	New York.
Receiver	Jno. A. Mills	Raleigh, N. C.

PROPERTY OPERATED.

Mt. Airy Jct., N. C., to Danube, Va., (miles)	19.25

CAPITAL STOCK.

Capital stock	$ 24,250.00
Funded debt	30,058.56
Operating revenues	9,575.90
Total freight revenues	7,634.60
Total passenger train service revenue	1,941.30
Freight revenue, per mile	396.60
Total number passengers carried earning revenue	5,320.00
Passenger service train revenue, per mile	100.84
Revenue from other sources	371.96
Average receipts per passenger, per mile	.01750
Taxes paid, North Carolina	46.02

Employees: Number, general officers, 1; office clerks, 3; enginemen, 1; firemen, 1; conductors, 1; section foremen and other trackmen, 29; other employees, 20; total, 56.

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Louisville and Nashville Railroad Company.

OFFICERS.

Title.	Name.	Location of Office.
Chairman of the Board	Henry Walters	New York, N. Y.
President	M. H. Smith	Louisville, Ky.
First Vice-President	W. L. Mapother	Louisville, Ky.
Second Vice-President	A. W. Morris	New York, N. Y.
Third Vice-President	A. R. Smith	Louisville, Ky.
Fourth Vice-President	George E. Evans	Louisville, Ky.
Secretary	J. H. Ellis	Louisville, Ky.
Treasurer	William W. Thompson	Louisville, Ky.
General Counsel	H. L. Stone	Louisville, Ky.
General Solicitor	A. S. Brandreis	Louisville, Ky.
General Attorney	William G. Dearing	Louisville, Ky.
Comptroller	Charles Haydon	Louisville, Ky.
Assistant Comptroller	William A. Colston	Louisville, Ky.
Auditor of Disbursements	R. E. Sewell	Louisville, Ky.
Auditor of Receipts	George Becker	Louisville, Ky.
General Manager	B. M. Starks	Louisville, Ky.
Consulting Engineer	R. Montford	Louisville, Ky.
Chief Engineer	W. H. Courtenay	Louisville, Ky.
Superintendent of Transportation	C. B. Phelps	Louisville, Ky.
Traffic Manager	C. B. Compton	Louisville, Ky.
General Freight Agent	D. M. Goodwyn	Louisville, Ky.
General Passenger Agent	William A. Russell	Louisville, Ky.
Assistant General Passenger Agent	Joseph A. Boyd	Louisville, Ky.
Real Estate Agent	C. O. Bradford	Louisville, Ky.

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DIRECTORS.

Name.	Post-office Address	Date of Expiration of Term.
August Belmont	New York, N. Y	Oct., 1909.
Atilla Cox	Louisville, Ky	Oct., 1909.
Warren Delano, Jr	New York, N. Y	Oct., 1909.
Edward W. Sheldon	New York, N. Y	Oct., 1909.
Alexander Hamilton	Petersburg, Va	Oct., 1909.
Michael Jenkins	Baltimore, Md	Oct., 1909.
D. P. Kingsley	New York, N. Y	Oct., 1909.
G. M. Lane	Boston, Mass	Oct., 1909.
W. G. Oakman	New York, N. Y	Oct., 1909.
W. G. Raoul	Atlanta, Ga	Oct., 1909.
Milton H. Smith	Louisville, Ky	Oct., 1909.
Henry Walters	Baltimore, Md	Oct., 1909.
J. I. Waterbury	New York, N. Y	Oct., 1909.

PROPERTY OPERATED—In North Carolina.

From State Line, Georgia, to Murphy, North Carolina (miles)	13.20

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OPERATING EXPENSES—State of North Carolina.

Account.	Operating Expenses.
Maintenance of way and structures	$ 5,431.89
Maintenance of equipment	3,266.30
Traffic expenses	505.30
Transportation expenses	6,803.62
General expenses	667.06
Total	16,674.17

Percentage of earnings to expenses, 117.33.

OPERATING REVENUES—State of North Carolina.

Account.	Total Revenues.
REVENUE FROM TRANSPORTATION—	
Freight revenue	$ 6,478.58
Passenger revenue	5,772.49
Excess baggage revenue	115.31
Mail revenue	701.81
Express revenue	519.87
Total passenger service train revenue	7,109.48
Switching revenue	384.00
Total revenue from transportation	13,972.06
REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION—	
Station and train privileges	23.56
Storage—freight	61.86
Storage—baggage	10.80
Car service	73.00
Telegraph and telephone service	69.80
Total revenue from operations other than transportation	239.02
Total operating revenues—State	14,211.08

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New Hanover Transit Company.

OFFICERS.

Title.	Name.	Location of Office.
President	Walter Smallbones	Wilmington, N. C.
General Manager or Superintendent	Jno. W. Harper	Wilmington, N. C.
Secretary and Treasurer	Wm. L. Smith	Wilmington, N. C.
Traffic Manager	Jno. W. Harper	Wilmington, N. C.

DIRECTORS.

Jno. W. Harper, D. McEachern, L. H. Skinner, D. O. Connor, H. A. Kine, W. L. Smith.

PROPERTY OPERATED.

Harper's Pier, on Cape Fear River, to Carolina Beach (miles)	3.50

CAPITAL STOCK.

Capital stock	$ 8,850.00
Capital stock per mile	2,528.57
Cost of road	7,850.00
Cost of road, per mile	2,242.86
Cost of equipment	1,000.00
Cost of equipment, per mile	285.72
Cost of road and equipment, per mile	2,528.57
Operating expenses	1,897.38
Operating revenue, per mile	393.91
Operating expenses, per mile	542.11
Total passenger train service revenue	1,073.95
Revenue from other sources	304.75

Employees: Number, enginemen, 1; firemen, 1; conductors, 1; other employees, 3; total, 6.

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Norfolk and Southern Railway Company.

OFFICERS.

Title.	Name.	Location of Office.
Chairman of the Board	Marsden J. Perry	Providence, R. I.
Receiver	Harry K. Wolcott	Norfolk, Va.
Receiver	Hugh M. Kerr	Norfolk, Va.
Treasurer	M. Manly	Norfolk, Va.
General Solicitor	Edward R. Baird, Jr	Norfolk, Va.
Auditor	W. L. Bird	Norfolk, Va.
General Manager	E. T. Lamb	Norfolk, Va.
Chief Engineer	F. L. Nicholson	Norfolk, Va.
General Freight Agent	H. C. Hudgins	Norfolk, Va.
General Passenger Agent	H. C. Hudgins	Norfolk, Va.
Land Commissioner	F. L. Merritt	Norfolk, Va.

DIRECTORS.

Name.	Post-office Address.	Date of Expiration of Term.
Marsden J. Perry	Providence, R. I	Elected until their successors are chosen.
Samuel P. Colt	Providence, R. I	
Oakleigh Thorne	New York City	
T. L. Chadbourne, Jr	New York City	
Fergus Reid	Norfolk, Va	
John L. Roper	Norfolk, Va	
John E. Borne	New York City	
Frank A. Vanderlip	New York City	
W. Bayard Cutting	New York City	
Frank S. Gannon	New York City	
George W. Roper	Norfolk, Va	
Dumont Clarke	New York City	
John I. Waterbury	New York City	
Adrian Larkin	New York City	
George C. Clark	New York City	
George C. Clark, Jr	New York City	
James S. Kuhn	Pittsburg, Pa	
Waldo S. Reed	New York City	
C. B. Barbee	Raleigh, N. C	

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ROAD OPERATED—Entire Line.

Name.	Termini. From—	Termini. To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Roads Named.
Norfolk and Southern Railway Co.	Berkley, Va.	Edenton, N. C.	73.51	
	Clapham Jct., Va.	Munden Point, Va.	22.14	
	Clapham Jct., Va.	Providence Jct., Va.	7.51	103.16
North Electric Line	Norfolk, Va.	Virginia Beach	23.55	
South Electric Line	Norfolk, Va.	Virginia Beach	20.75	44.30
	Suffolk, Va.	Edenton	50.83	
	Beckford, Jct., N. C.	Elizabeth City	23.20	74.03
	Mackey's Ferry	Belhaven	29.27	
	Mackey's Ferry	Columbia	22.00	
	Mackey's Ferry	Washington	43.87	
	Washington	Bridgeton	33.26	128.40
	Chocowinity	Raleigh	102.08	102.08
	New Bern	Oriental	26.02	
	Morehead City	Beaufort	2.82	28.84
	Berkley Yard	Foesburg Lumber Co.	.48	
	Edenton Yard	Edenton Cotton Mills	1.50	
	Denney's Station	Norfolk City Waterworks	.76	2.74
	Goldsboro	Morehead City	95.00	95.00
Norfolk and Atlantic Terminal Co.	James and 11th st., Norfolk	City Hall Ave., Norfolk	.87	
Virginian Railway Co.	Tidewater Jct., Va.	So. Norfolk Jct., Va.	2.30	3.17
Total			581.72	581.72

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ROAD OPERATED—State of North Carolina.

Name.	Termini. From—	Termini. To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Roads Named.
Norfolk and Southern Ry.	Virginia State Line	Edenton, N. C.	52.96	
	Virginia State Line	Edenton, N. C.	37.40	90.36
	Beckford Junction	Elizabeth City	23.20	
	Mackey's Ferry	Belhaven	29.27	
	Mackey's Ferry	Columbia	22.00	74.47
	Mackey's Ferry	Bridgeton	77.13	
	Goldsboro	Beaufort	97.82	
	Chocowinity	Raleigh	102.08	277.03
	New Bern	Oriental	26.02	26.02
Total mileage operated			467.88	46.88

OUTSIDE OPERATIONS.

Name.	Character of Business.	Title.	State.
Steamer Virginian	Freight and Passenger Traffic.	Owned	North Carolina.
do M. E. Dickerson	do	do	do.
do N. L. Wagner	do	do	do.
do Haven Belle	do	do	do.
do Comet	do	do	do.
do Lucy	do	do	do.
do Edenton	do	do	do.
do Hatteras	do	do	do.
do Albemarle	do	do	do.
do John W. Garrett	do	do	do.
3 Tugs	Towing	do	do.
16 Car Floats and Lighters	Freight	do	do.
Atlantic Hotel	Hotel	Leased	do.

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ROAD ACQUIRED BY RESPONDENT FOR OPERATION THROUGH LEASE OR OTHER AGREEMENT.

Name of Owning Company.	Miles of Line.	Lease or Agreement.		
		Date.	Term.	Concise Summary of Provisions.
Atlantic and North Carolina Railroad Co.	95.00	Sept. 1, 1904.	91 years and 4 months.	*See note.

*Rental as follows:

September 1, 1904, to December 31, 1904, $13,479.

January 1, 1905, to December 31, 1924, per annum, payable semi-annually, $53,916.

January 1, 1925, to December 31, 1934, per annum, payable semi-annually, $62,902.

January 1, 1935, to December 31, 1944, per annum, payable semi-annually, $71,888.

January 1, 1945, to December 31, 1954, per annum, payable semi-annually, $80,874.

January 1, 1955, to December 31, 1964, per annum, payable semi-annually, $89,860.

January 1, 1965, to December 31, 1995, per annum, payable semi-annually, $107,832.

Payment of interest on $325,000 6 per cent. bonds of A. and N. C. R. R. Co., payable semi-annually. Payment of $1,200 per annum for keeping alive organization of A. and N. C. R. R. Co. Expenditure of $250,000 account of betterment of roadbed, terminal facilities, etc. Payment of accrued taxes. Payment of $14,000 of notes with interest thereon, given by A. and N. C. R. R. Co., account of purchase o Atlantic Hotel property.

N. B. Of the above $14,000 there remains unpaid $7,000 not yet due.

CAPITAL STOCK.

Description.	Number of Shares Authorized.	Par Value of One Share.	Total Par Value Authorized.	Total Par Value Outstanding.	Total Par Value Held by Respondent Corporation in Treasury.	Total Par Value Not Held by Respondent Corporation.
Capital stock—Common	200,000	$ 100.00	$20,000,000	$13,130,000	$ 7,000	$13,123,000
Preferred	50,000	100.00	5,000,000	4,800,000	None	4,800,000
Total	250,000	100.00	25,000,000	17,930,000	7,000	17,923,000

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FUNDED DEBT.

Class of Bond or Obligation.	Term.		Total Par Value Authorized.	Total Par Value Outstanding.	Total Par Value Held by Respondent Corporation in Treasury.	Total Par Value Not Held by Respondent Corporation.	Interest.			
	Date of Issue.	Date of Maturity.					Rate Per Cent.	When Payable.	Amount Accrued During Year.	Amount Paid During Year.
Mortgage Bonds:										
N. and S. R. R., first mortgage	Various.	May 1, 1941	$	$1,656,000	$ 1,000	$1,655,000	5	May-Nov.	$82,750.01	$ 82,750.00
N. and S. R. R., first gen. mortgage	Various.	July 1, 1954		2,865,000	2,040,000	825,000	5	Jan.-July	41,250.00	41,250.00
S. and C. Ry., gen. first mortgage	April 1, 1886	April 1, 1911	150,000	90,000		90,000	6	Apr.-Oct.	5,400.00	5,400.00
S. and C. Ry., first con. mortgage		July 1, 1952	1,000,000	700,000	50,000	650,000	5	Jan.-July	32,500.08	32,500.00
R. and P. S. R. R., first mortgage		Jan. 1, 1934	1,320,000	195,000	148,000	47,000	5	Jan.-July	2,350.08	2,350.00
P. O. and W. R. R., first mortgage	Sept. 1, 1902	Sept. 1, 1932	550,000	550,000	550,000					
N. and S. Ry., first pref. mortgage	May 1, 1906	May 1, 1956		15,000,000	1,000,000	14,000,000	5	Jan.-July	699,999.99	
Collateral Trust Notes and Scrip:										
Collateral trust notes and scrip				2,568,292	404,369	2,163,922	6	May-Nov.	131,775.75	132,236.86
Miscellaneous Obligations:										
Miscellaneous obligations				1,020,000	1,020,000					
Total				24,644,292	5,213,369	19,430,922			996,025.91	296,486.86

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RECAPITULATION OF FUNDED DEBT.

Class of Debt.	Total Par Value Outstanding.	Total Par Value Held by Respondent Corporation in Treasury	Total Par Value Not Held by Respondent Corporation.	Interest.	
				Amount Accrued During Year.	Amount Paid During Year.
Mortgage bonds	$ 21,056,000	$ 3,789,000	$ 17,267,000	$ 864,250.16	$ 164,250.00
Collateral trust notes and scrip	2,568,292	404,369	2,163,922	131,775.75	132,236.86
Miscellaneous obligations	1,020,000	1,020,000			
Total	24,644,292	5,213,369	19,430,922	996,025.91	296,486.86

RECAPITULATION OF CAPITALIZATION.

Account.	Total Par Value Outstanding.	Amount per Mile of Line.	
		Miles.	Amount.
Capital stock	$ 17,930,000	483.55	$ 37,080
Funded debt	24,644,292	483.55	50,965
Total	42,574,292	483.55	88,045

RECEIVER'S CERTIFICATES.

Date Issued.	Amount Issued.	Amount Outstanding.	Interest.		
			Amount Accrued During Year.	Amount Paid During Year.	Rate.
December 29, 1908	$1,000,000.00	$1,000,000.00	$ 30,000.00	$ 30,000.00	6%
Total	1,000,000.00	1,000,000.00	30,000.00	30,000.00	------

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CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS.	
Cash	$ 1,072,687.38
Bills receivable	56,417.86
Due from agents	71,750.07
Due from solvent companies and individuals	79,003.50
Traffic balances due from other companies	72,088.09
Other cash assets (excluding materials and supplies) *	154,137.97
Total—cash and current assets	1,506,084.87
Balance—current liabilities	999,437.82
Total	2,505,522.69

CURRENT LIABILITIES ACCRUED.	
Receiver's certificates	1,000,000.00
Loans and bills payable	159,000.00
Audited vouchers and accounts	538,519.00
Wages and salaries	
Traffic balances due to other companies	27,755.79
Matured interest coupons unpaid (including coupons due July 1)	765,216.92
Rents due July 1	709.98
Miscellaneous	14,321.00
Total—Current liabilities	2,505,522.69
Total	2,505,522.69

*Materials and supplies on hand, $262,495.31.

EXPENDITURES FOR ADDITIONS AND BETTERMENTS.

Account.	Expenditures during Year, Charged to Capital.	Total.
Sidings and spur tracks	$ 1,891.20	$ 1,891.20
Station buildings and fixtures	483.79	483.79
Total, entire line	2,374.99	2,374.99
Total—State of North Carolina	1,910.20	1,910.20

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EXPENDITURES FOR ROAD.

Account.	Expenditures for New Lines or Extensions During Year. Charged to Capital.	Expenditures for New Lines or Extensions During Year. Charged to Special Fund or Income.	Expenditures for Additions and Betterments During Year, Charged to Capital.	Total Cost to June 30, 1908.	Total Cost to June 30, 1909.
ROAD:					
Engineering	$ 1,703.50	$ 9,395.38	$	$	$
Right of way and station grounds	4.75	2,218.90			
Grading	5,430.69	18,559.98	170.00		
Bridges, trestles and culverts	5,428.42	138,005.91			
Ties	682.27	7,756.05	580.00		
Rails		18,136.08	975.00		
Frogs and switches		2,139.88			
Track fastenings and other material	311.52	2,726.99	131.50		
Ballast		973.43			
Track laying and surfacing	211.64	13,717.17	34.70		
Fencing right of way		77.56			
Crossings and signs		891.65			
Interlocking and other signal apparatus	500.00				
Telegraph and Telephone lines		15.97			
Station buildings and fixtures	36.80	6,948.60	483.79		
General office buildings and fixtures		947.50			
Shops, enginehouses and turntables		3,321.26			
Shop machinery and tools		24,755.02			
Water stations	968.50	2,122.80			
Electric-Power Transmission		180.70			
Transportation of men and material	153.75				
Rent of equipment	1,044.65				
Repairs of equipment		468.47			
Total	5,620.11	253,369.30	2,374.99	22,319,315.42	22,580,679.82

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EXPENDITURES FOR EQUIPMENT, GENERAL EXPENDITURES AND RECAPITULATION.

Account.	Expenditures for New Lines or Extensions During Year.		Expenditures for Additions and Betterments During Year, Charged to Capital.	Total Cost to June 30, 1908.	Total Cost to June 30, 1909.
	Charged to Capital.	Charged to Special Fund or Income.			
GENERAL EXPENDITURES:					
Law expenses	$ 2,679.61	$	$	$	$
Stationery and printing		322.18			
Insurance	255.96				
Other expenditures	513.75	2,619.83			
Total	3,449.32	2,942.01			
RECAPITULATION.					
Road	5,620.11	253,369.30	2,374.99		
General expenditures	3,449.32	2,942.01			
Total—Entire line	9,069.43	256,311.31	2,374.99	23,464,874.87	23,732,630.60
Total—State of N. C.	7,294.54	206,151.19	1,910.20	18,872,798.86	19,088,154.79
Total per mile of line				48,526.26	49,079.93
Total per mile of line—State of N. C.				39,029.67	39,474.99

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INCOME ACCOUNT.

OPERATING INCOME:			
Rail Operations:			
Operating revenues	$2,417,319.55		
Operating expenses	1,589,606.83		
Net operating revenue		$ 827,712.72	
Outside operations:			
Revenues	33,417.28		
Expenses	39,985.29		
Net Deficit		6,568.01	
Total Net Revenue		821,144.71	
Taxes accrued		70,099.25	
OTHER INCOME:			
Operating income			$ 751,045.46
Interest accrued on funded debt owned or controlled		5,325.00	
Interest on other securities, loans and accounts		364.61	
Miscellaneous income		16,217.15	
Total other income			21,906.76
Gross corporate income			772,952.22
DEDUCTIONS FROM GROSS CORPORATE INCOME:			
Rents accrued for lease of other roads		91,740.00	
Other rents—debits:			
Hire of equipment—balance	20,163.08	20,163.08	
Interest accrued on funded debt		996,025.91	
Other interest		13,701.58	
Total deductions from gross corporate income			1,121,630.97
Net corporate loss			348,678.75
Balance for year carried forward to debit of profit and loss			348,678.75

PROFIT AND LOSS ACCOUNT.

	Debit.	Credit.
Balance June 30, 1908	$ 378,013.20	
Balance for year brought forward from Income account	348,678.75	
	726,691.95	
Balance debit June 30, 1909, carried to balance sheet		$ 726,691.95

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OPERATING REVENUES—State of North Carolina.

Account.	Total Revenue.
REVENUE FROM TRANSPORTATION—	
Freight revenue	$ 1,311,417.49
Passenger revenue	500,770.62
Excess baggage revenue	3,844.71
Parlor and chair car revenue	563.29
Mail revenue	33,748.22
Express revenue	32,217.31
Milk revenue (on passenger trains)	58.01
Total passenger service train revenue	571,202.16
Switching revenue	24,376.34
Special service train revenue	16,345.35
Miscellaneous transportation revenue	82.84
Total revenue from transportation	1,923,424.18
REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION—	
Station and train privileges	1,174.01
Parcel room receipts	124.30
Storage—freight	4,644.50
Storage—baggage	78.02
Car service	3,968.94
Telegraph and telephone service	119.24
Rents of buildings and other property	7,378.78
Miscellaneous	3,338.14
Total revenue from operations other than transportation	20,825.93
Total operating revenues—state	1,944,250.11
Total operating revenues—entire line	2,417,319.55

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RAILWAY STOCKS OWNED.

ACTIVE CORPORATIONS.

Name of Corporation and Security.	Par value of Stocks Owned Not Held in Sinking or Other Funds. Unpledged.	Valuation of Stocks Owned.
STOCKS OF RESPONDENT CORPORATIONS:		
Norfolk and Southern—common stock	$ 7,000.00	$
STOCKS OF CORPORATIONS WHOSE PROPERTY DOES NOT FORM A PART OF THE SYSTEM OF RESPONDENT CORPORATION		
Norfolk and Portsmouth Belt Line Railroad Co	7,200.00	
Total	14,200.00	7,708.09

RAILWAY FUNDED DEBT OWNED.

ACTIVE CORPORATIONS.

Name of Corporation and Security.	Par Value of Funded Debt Owned Not Held in Sinking or Other Funds. Unpledged.	Pledged.	Rate, Per Cent.
FUNDED DEBT OF RESPONDENT CORPORATION—			
Norfolk and Southern Railway, first mortgage	$ 1,000.00	$	5
Norfolk and Southern Railway, first general mortgage		2,040,000.00	5
S. and C. Railway, first consolidated mortgage		50,000.00	5
R. and P. S. Railroad, first mortgage	148,000.00		5
P. O. and W. R. R., first mortgage	550,000.00		5
N. and S. Railway, first and refunding mortgage		1,000,000.00	5
Equipment trust bonds		1,020,000.00	5
N. and S. Railway collateral trust notes and scrip	404,369.50		
Total	1,103,369.50	4,110,000.00	

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MISCELLANEOUS STOCKS AND FUNDED DEBT OWNED.

A. OTHER THAN RAILWAY STOCKS.

Name.	Total par Value of Securities Owned.
John L. Roper Lumber Co.	$ 1,000,000.00
Kinston Lumber Co.	25,500.00
Zebulon Company	10,000.00
Jamestown Exposition Co.	6,500.00
Goldsboro Union Station	5,000.00
Total	

B. OTHER THAN RAILWAY FUNDED DEBT.

Name	Total Par Value of Securities Owned.	Rate, Per Cent.	Interest Accrued.	Valuation.
John L. Roper Lumber Co.	10,000,000.00	.....	$.....	$.....
Pamlico Co., N. C. bonds	20,000.00	5	.....	.....
Kinston Lumber Co., first lien	3,000.00	6	.....	.....
N. C. Construction 6 per cent coupon bonds, due 1919	80,000.00	6	4,800.00	107,776.55
Goldsboro Union Station	28,000.00	4½	525.00	.....
Total	10,131,000.00	.....	5,325.00	107,776.55

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OPERATING EXPENSES—Entire Line.

Account.	Amount.	Ratio to General Account, Per Cent.	Ratio to Total Operating Expenses, Per Cent.
I. MAINTENANCE OF WAY AND STRUCTURES—			
1. Superintendence	$ 16,866.49	5.03	1.06
2. Ballast	4,089.64	1.22	.26
3. Ties	92,109.09	27.46	5.82
4. Rails	7,412.76	2.21	.47
5. Other track material	7,173.89	2.14	.45
6. Roadway and track	121,246.70	36.14	7.66
7. Removal of snow, sand and ice	618.67	.18	.04
8. Tunnels			
9. Bridges, trestles, and culverts	45,420.36	13.54	2.87
10. Over and under grade crossings			
11. Grade crossings, fences, cattle guards, and signs	3,133.18	.93	.20
12. Snow and sand fences and snowsheds			
13. Signals and interlocking plants	601,86	.18	.04
14. Telegraph and telephone lines	1,648.85	.49	.10
15. Electric power transmission	2,715.23	.81	.17
16. Buildings, fixtures, and grounds	26,624.94	7.94	1.67
17. Docks and wharves	2,003.83	.60	.13
18. Roadway tools and supplies	1,898.11	.56	.12
19. Injuries to persons	1,373.19	.41	.09
20. Stationery and printing	510.48	.15	.03
21. Other expenses	40.42	.01	
Total of accounts Numbers 1 to 21	335,487.69	100.00	21.18
II. MAINTENANCE OF EQUIPMENT—			
24. Superintendence	10,443.75	3.93	.66
25. Steam locomotives—repairs	54,373.35	20.45	3.43
26. Steam locomotives—renewals			
27. Steam locomotives—depreciation	10,639.52	4.00	.67
28. Electric locomotives—repairs			
29. Electric locomotives—renewals			
30. Electric locomotives—depreciation			
31. Passenger-train cars—repairs	36,169.70	13.62	2.29
32. Passenger-train cars—renewals			
33. Passenger-train cars—depreciation	7,806.86	2.93	.49
34. Freight-train cars—repairs	64,806.43	24.38	4.09
35. Freight-train cars—renewals	5,015.49	1.89	.32

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OPERATING EXPENSES—Entire Line—Continued.

Account	Amount.	Ratio to General Account, Per Cent.	Ratio to Total Operating Expenses, Per Cent.
II. MAINTENANCE OF EQUIPMENT—*Continued*—			
36. Freight-train cars—depreciation	$ 29,384.46	11.05	1.85
37. Electric equipment of cars—repairs	3,885.00	1.46	.25
38, Electric equipment of cars—renewals			
39. Electric equipment of cars—depreciation	1,462.36	.55	.09
40. Floating equipment—repairs	11,354.49	4.27	.72
41. Floating equipment—renewals			
42. Floating equipment—depreciation	10,320.84	3.88	.65
43. Work equipment—repairs	1,675.04	.63	.11
44. Work equipment—renewals			
45. Work equipment—depreciation	320.56	.12	.02
46. Shop machinery and tools	7,152.00	2.69	46
47. Power plant equipment	1,590.34	.59	.10
48. Injuries to persons	394.79	.15	.02
49. Stationery and printing	451.31	.17	.02
50. Other expenses	8,597.75	3.24	.54
Total of accounts Numbers 24 to 50	265,844.04	100.00	16.78
III. TRAFFIC EXPENSES:			
53. Superintendence	$ 17,561.79	33.78	1.11
54. Outside agencies	6,875.26	13.23	.43
55. Advertising	7,932.94	15.26	.50
53. Traffic Association	3,253.78	6.26	.21
57. Fast freight lines	1,386.89	2.67	.09
58. Industrial and immigration bureaus	8,117.19	15.61	.51
59. Stationery and printing	6,855.82	13.19	.43
60. Other expenses			
Total of accounts numbers 53 to 60	51,983.67	100.00	3.28
IV. TRANSPORTATION EXPENSES:			
61. Superintendence	28,496.32	3.75	1.80
62. Dispatching trains	8,602.77	1.13	.54
63. Station employees	185,353.98	24.36	11.70
64. Weighing and car-service associations	2,427.91	.32	.15
65. Coal and ore docks			
66. Station supplies and expenses	15,045.51		
67. Yardmasters and their clerks	6,876.37	.90	.43
68. Yard conductors and brakemen	13,079.98	1.72	.83

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OPERATING EXPENSES—Entire Line—Continued.

Account.	Amount.	Ratio to General Account, Per Cent.	Ratio to Total Operating Expenses, Per Cent.
IV. TRANSPORTATION EXPENSES—*Continued*—			
69. Yard switch and signal tenders	$ 513.31	.07	.03
70. Yard supplies and expenses	210.85	.03	.01
71. Yard enginemen	16,030.86	2.11	1.01
72. Enginehouse expenses—yard	1,950.38	.24	.12
73. Fuel for yard locomotives	22,111.96	2.91	1.40
74. Water for yard locomotives	639.99	.08	.04
75. Lubricants for yard locomotives	282.39	.04	.01
76. Other supplies for yard locomotives	104.07	.01	.01
79. Motormen	9,006.87	1.18	.57
80. Road enginemen	62,414.79	8.20	3.94
81. Enginehouse expenses—road	10,158.68	1.33	.64
82. Fuel for road locomotives	137,429.47	18.06	8.67
83. Water for road locomotives	7,801.55	1.03	.49
84. Lubricants for road locomotives	1,661.07	.22	.10
85. Other supplies for road locomotives	816.24	.11	.05
86. Operating power plants	21,221.03	2.79	1.34
87. Purchased power	624.12	.08	.04
88. Road trainmen	77,826.35	10.23	4.91
89. Train supplies and expenses	12,959.57	1.70	.82
90. Interlockers and block and other signals—operation	3,132.05	.41	.20
91. Crossing flagmen and gatemen	1,074.00	.14	.07
92. Drawbridge operation	4,804.96	.63	.30
93. Clearing wrecks	3,814.70	.50	.24
94. Telegraph and telephone—operation	1,842.19	.24	.12
95. Operating floating equipment	37,806.64	4.97	2.39
96. Express service	5.04	.....	.....
97. Stationery and printing	10,972.81	1.44	.69
98. Other expenses	272.23	.04	.02
99. Loss and damage—freight	19,134.40	2.51	1.21
100. Loss and damage—baggage	25.75	.01	.....
101. Damage to property	8,724.54	1.15	.55
102. Damage to stock on right of way	5,021.22	.66	.32
103. Injuries to persons	20,647.32	2.72	1.34
Total of accounts numbers 61 to 103 (excepting numbers 77 and 78.)	760,924.24	100.00	48.05

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OPERATING EXPENSES—Entire Line—Continued.

Account.	Amount.	Ratio to General Account, Per Cent.	Ratio to Total Operating Expenses, Per Cent.
V. General Expenses:			
106. Salaries and expenses of general officers	$ 49,131.08	28.98	3.10
107. Salaries and expenses of clerks and attendants	45,032.99	26.56	2.84
108. General office supplies and expenses	6,449.73	3.80	.42
109. Law expenses	37,103.27	21.88	2.34
110. Insurance	28,028.57	16.53	1.77
111. Relief Department expenses			
112. Pensions			
113. Stationery and printing	3,515.20	2.08	.22
114. Other expenses	287.69	.17	.02
Total of accounts numbers 106 to 114	169,548.53	100.00	10.71
Total operating expenses (Excluding "Joint-Facility" Accounts numbers 22, 23, 51, 52, 77, 78, 104, 105, 115 and 116.)	1,583,788.17		

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SUMMARY.

Account.	Item.	Amount.
MAINTENANCE OF WAY AND STRUCTURES—		
Total of accounts Nos. 1 to 21	$ 335,487.69	
22. Maintaining joint tracks, yards and other facilities—debit	1,386.64	
23. Maintaining joint tracks, yards and other facilities—credit	545.33	
Total—Maintenance of way and structures		$ 336,329.00
Ratio to total operating expenses (per cent)		21.16
MAINTENANCE OF EQUIPMENT—		
Total of accounts Nos. 24 to 50	265,844.04	
51. Maintaining joint equipment at terminals—debit		
52. Maintaining joint equipment at terminals—credit		
Total—Maintenance of equipment		265,844.04
Ratio to total operating expenses (per cent)		16.72
TRAFFIC EXPENSES—		
Total of accounts Nos. 53 to 60	51,983.67	
Total—traffic expenses		51,983.67
Ratio to total operating expenses (per cent)		3.27
TRANSPORTATION EXPENSES—		
Total of accounts Nos. 61 to 103 (excepting Nos. 77 and 78)	760,924.24	
77. Operating joint yards and terminals—debit	2,363.99	
78. Operating joint yards and terminals—credit	49.32	
104. Operating joint tracks and facilities—debit	4,519.08	
105. Operating joint tracks and facilities—credit	1,856.40	
Total—Transportation expenses		765,901.59
Ratio to total operating expenses (per cent)		48.19
GENERAL EXPENSES—		
Total of accounts Nos. 106 to 114	169,548.53	
115. General administration joint tracks, yards and terminals—debit		
116. General administration joint tracks, yards and terminals—credit		
Total—General expenses		169,548.53
Ratio to total operating expenses (per cent)		10.66
Total operating expenses		1,589,606.83
Ratio of operating expenses to operating revenues (per cent)		65.76
OPERATING EXPENSES—STATE OF NORTH CAROLINA—		
I. Maintenance of way and structures	270,509.41	
II. Maintenance of equipment	213,818.36	
III. Traffic expenses	41,810.47	
IV. Transportation expenses	616,014.65	
V. General Expenses	136,367.88	
Total operating expenses		1,278,520.77
Ratio of operating expenses to operating revenues (per cent)		65.76

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OUTSIDE OPERATIONS.

Designation.	Revenues.	Expenses.	Net Revenue or Deficit.
Boat lines	$ 5,302.10	$ 13,343.36	$ 8,041.26
Hotels and restaurants	28,115.18	26,641.93	1,473.25
Total	33,417.28	39,985.29	6,568.01

MISCELLANEOUS INCOME.

Source of Income.	Net Miscellaneous Income.
Rail leased	$ 16,217.15
Total	16,217.15

RENTS PAYABLE.

FOR LEASE OF ROAD.

Road Leased.	Guaranteed Interest on Bonds.	Cash.	Total.
Atlantic and North Carolina Railroad	$ 19,500.00	$ 72,240.00	$ 91,740.00
Total	19,500.00	72,240.00	91,740.00

HIRE OF EQUIPMENT.

EQUIPMENT INTERCHANGED.

Kind of Equipment.	Basis of Payment.		Compensation.	
	Number Locomotive-Days.	Number Car-Days.	Rate	Amount.
ACCRUED ON EQUIPMENT BORROWED—				
Freight locomotives	1		$ 10	$ 10.00
Passenger train cars		6	5	30.00
Freight train cars		417,746		105,617.79
Total	1	417,752		105,657.79
ACCRUED ON EQUIPMENT LOANED—				
Freight locomotives	88			676.00
Passenger train cars		76		176.00
Freight train cars		333,253		84,642.71
Total	88	333,329		85,494.71

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TAXES AND ASSESSMENTS.

OWNED LINES.

State.	Ad Valorem Tax	Specific Tax.			On Property Owned not Used in Operation and Miscellaneous.	Total.
	On the Value of Real and Personal Property.	On Stocks Bonds Loans, Etc.	On Gross or Net Earnings Revenue or Dividends.	On Traffic or Some Physical Quality of Property Operated or on Privilege.		
Virginia	$28,465.66	$50.00	$4,175.81	$.....	$.....	$ 32,691.47
North Carolina	35,323.02	.....	.....	1,864.40	220.36	37,407.78
Total	63,788.68	50.00	4,175.81	1,864.40	220.36	70,099.25

LEASED LINES.

Name of Road.	Ad Valorem Tax. On the Value of Real and Personal Property.	Total.
Atlantic and North Carolina Railroad Co.	$ 13,107.00	$ 13,107.00
Total	13,107.00	13,107.00

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COMPARATIVE GENERAL BALANCE SHEET.

June 30, 1908.	Assets.	June 30, 1909.	Year ending June 30, 1909.	
Total.		Total.	Increase.	Decrease.
$35,582,907.59	Cost of road Cost of equipment General expenditures Stocks owned Funded debt owned	$36,135,032.82	$ 552,125.23	$.....
150,000.00	Other permanent investments	209,909.97	59,909.97	.....
6,628,277.38	Discount on obligations issued	6,628,277.38	.....	.....
42,596.55	Betterments account, leased lines	44,199.73	1,603.18	.....
466,218.90	Cash and current assets	1,506,084.87	1,039,865.97	.....
	Other Assets—			
393,034.16	Materials and supplies	262,495.31	.....	130,538.85
	Sundries	46,200.41	46,200.41	.....
378,013.20	Profit and loss	726,691.95	348,678.75	.....
43,641,047.78	Grand total	45,558,892.44	1,917,844.66	.....
	Liabilities—			
17,930,000.00	Capital stock	17,930,000.00	.....	.....
24,399,947.86	Funded debt	24,644,292.20	244,344.34	.....
911,840.13	Current liabilities	2,505,522.69	1,593,682.56	.....
153,847.85	Accrued interest on funded debt not yet payable	153,628.56	.....	219.29
35,780.59	Accrued taxes	35,508.08	.....	272.51
209,631.35	Equipment replacement	289,940.91	80,309.56	.....
43,641,047.78	Grand total	45,558,892.44	1,917,844.66	.....

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EMPLOYEES AND SALARIES—State of North Carolina.

Class.	Number on June 30.	Total Number of Days Worked.	Total Yearly Compensation.	Average Daily Compensation.
General officers	10	3,307	$ 45,905.33	$ 13.88
Other officers	22	6,631	29,746.60	4.49
General office clerks	103	28,952	58,928.55	2.04
Station agents	92	32,848	41,792.14	1.27
Other station men	113	34,535	53,974.02	1.56
Enginemen	51	12,372	45,316.44	3.66
Firemen	68	11,985	21,264.74	1.77
Conductors	60	12,164	36,190.90	2.98
Other trainmen	147	26,762	44,944.41	1.61
Machinists	20	4,279	13,150.19	3.07
Carpenters	60	14,063	27,502.82	1.96
Other shopmen	260	51,613	89,784.41	1.74
Section foremen	60	18,774	31,875.08	1.70
Other trackmen	384	68,743	69,780.74	1.02
Switch tenders, crossing tenders and watchmen	47	11,300	13,355.35	1.18
Telegraph operators and dispatchers	15	4,812	11,033.48	2.29
Employees—Account floating equipment	23	9,201	14,095.98	1.53
All other employees and laborers	109	41,998	65,450.85	1.56
Total (Including "General Officers")	1,644	394,339	714,092.03	1.81
Less "General Officers,"	10	3,307	45,905.33	13.88
Total (Excluding "General Officers")	1,634	391,032	668,186.70	1.71
DISTRIBUTION OF ABOVE:				
Maintenance of way and structures	518	104,465	137,005.43	1.31
Maintenance of equipment	235	48,415	93,726.30	1.94
Traffic expenses	20	7,390	20,392.50	2.76
Transportation expenses	807	213,769	382,391.60	1.79
General expenses	64	20,300	80,576.20	3.97
Total (Including "General Officers")	1,644	394,339	714,092.03	1.81
Less "General Officers"	10	3,307	45,905.33	13.88
Total (Excluding "General Officers")	1,634	391,032	668,186.70	1.71
Total (Including "General Officers,")—Entire line	2,009	480,289	887,842.89	1.81

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TRAFFIC AND MILEAGE STATISTICS—Entire Line.

Item.	Column for Number Passengers, Tonnage, etc.	Columns for Revenue and Rates.		
		Dollars.	*Cts.*	*Mills.*
PASSENGER TRAFFIC—				
Number of passengers carried earning revenue	1,791,743			
Number of passengers carried one mile	37,595,128			
Number of passengers carried one mile per mile of road	64,628			
Average distance carried, miles	20.98			
Total passenger revenue		622,616	70	
Average amount received from each passenger			34	749
Average receipts per passenger per mile			01	656
Total passenger service train revenue		710,185	45	
Passenger service train revenue per mile of road		1,220	84	
Passenger service train revenue per train-mile			60	385
FREIGHT TRAFFIC:				
Number of tons carried of freight earning revenue	1,300,432			
Number of tons carried one mile	93,464,908			
Number of tons carried one mile per mile of road	160,670			
Average distance hauled of one ton (miles)	71.87			
Total freight revenue		1,630,507	88	
Average amount received for each ton of freight		1	25	382
Average receipts per ton per mile			01	745
Freight revenue per mile of road		2,802	91	
Freight revenue per train-mile		3	17	528
TOTAL TRAFFIC:				
Operating revenues		2,417,319	55	
Operating revenues per mile of road		4,155	47	
Operating revenues per train-mile		1	63	468
Operating expenses		1,589,606	83	
Operating expenses per mile of road		2,732	60	
Operating expenses per train-mile		1	07	495
Net operating revenue		827,712	72	
Net operating revenue per mile of road		1,422	87	

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TRAFFIC AND MILEAGE STATISTICS—Entire Line—Continued.

Classification.	Item.	Total.
LOCOMOTIVE MILEAGE—REVENUE SERVICE—		
Freight locomotive-miles	244,188	
Passenger locomotive-miles	521,419	
Mixed locomotive-miles	252,741	
Special locomotive-miles	4,734	
Switching locomotive-miles	229,760	
Total revenue locomotive mileage		1,252,842
Nonrevenue service locomotive-miles		48,068
CAR MILEAGE—REVENUE SERVICE—		
FREIGHT CAR MILES—		
Loaded	7,046,647	
Empty	2,166,812	
Caboose	239,217	
Total freight car-miles		9,452,676
PASSENGER CAR-MILES—		
Passenger	2,771,971	
Total passenger car-miles		2,771,971
SPECIAL CAR-MILES—		
Passenger	79,812	
Total special car-miles		79,812
Total revenue car mileage		12,304,459
Nonrevenue service car-miles		190,432
TRAIN MILEAGE—REVENUE SERVICE—		
Freight train-miles	284,724	
Passenger train-miles	947,325	
Mixed train-miles	228,777	
Special train-miles	17,947	
Total revenue train mileage		1,478,773
Nonrevenue service train-miles		47,789

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TRAFFIC AND MILEAGE STATISTICS—State of North Carolina.

Item.	Column for Number Passengers Tonnage, etc.	Columns for Revenue and Rates.		
		Dollars.	*Cts.*	*Mills.*
PASSENGER TRAFFIC—				
Number of passengers carried earning revenue	1,441,099			
Number of passengers carried one mile	30,237,761			
Number of passengers carried one mile per mile of road	64.627			
Average distance carried, miles	20.98			
Total passenger revenue		500,770	62	.....
Average amount received from each passenger			34	749
Average receipts per passenger per mile			01	656
Total passenger service train revenue		571,202	16	.....
Passenger service train revenue per mile of road		1,220	83	.....
Passenger service train revenue per train mile			60	385
FREIGHT TRAFFIC—				
Number of tons carried of freight earning revenue	1,045,937	.....	.....	.....
Number of tons carried one mile	75,173,826	.....	.....	.....
Number of tons carried one mile per mile of road	160 670	.....	.....	.....
Average distance haul of one ton (miles)	71.87	.....	.....	.....
Total freight revenue		1,311,417	49	.....
Average amount received for each ton of freight		1	25	382
Average receipts per ton per mile			01	745
Freight revenue per mile of road		2,802	89	.....
Freight revenue per train mile		3	17	528
TOTAL TRAFFIC—				
Operating revenues		1,944,250	11	.....
Operating revenues per mile of road		4,155	45	.....
Operating revenues per train-mile		1	63	468
Operating expenses		1,278,520	77	.....
Operating expenses per mile of road		2,732	60	.....
Operating expenses per train-mile		1	07	495
Net operating revenue (or deficit)		665,729	34	.....
Net operating revenue (or deficit) per mile of road		1,422	87	.....

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TRAFFIC AND MILEAGE STATISTICS—State of North Carolina—Continued.

Classification.	Item.	Total.
LOCOMOTIVE MILEAGE—REVENUE SERVICE—		
Freight locomotive-miles	196,400	
Passenger locomotive-miles	419,377	
Mixed locomotive-miles	203,280	
Special locomotive-miles	3,808	
Switching locomotive-miles	184,796	
Total revenue locomotive-mileage		1,007,661
Nonrevenue service locomotive-miles		38,661
CAR MILEAGE—REVENUE SERVICE—		
FREIGHT CAR-MILES—		
Loaded	5,667,618	
Empty	1,742,767	
Caboose	192,402	
Total freight car-miles		7,602,787
PASSENGER CAR-MILES—		
Passenger	2,229,496	
Total passenger car-miles		2,229,496
SPECIAL CAR MILES—		
Passenger	64,193	
Total special car-miles		64,193
Total revenue car mileage		9,896,476
Nonevevenue service car-miles		153,164
TRAIN MILEAGE—REVENUE SERVICE—		
Freight train-miles	229,004	
Passenger train-miles	761,933	
Mixed train-miles	184,005	
Special train-miles	14,435	
Total revenue train mileage		1,189,377
Nonrevenue service train-miles		38,437

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FREIGHT TRAFFIC MOVEMENT—State of North Carolina.

(COMPANY'S MATERIAL EXCLUDED.)

Commodity.	Freight Originating on this Road.	Freight Received From Connecting Roads and Others Carriers.	Total Freight Tonnage.	
PRODUCTS OF AGRICULTURE—	*Whole Tons.*	*Whole Tons.*	*Whole Tons.*	*Per Cent.*
Grain	9,610	3,985	13,595	1.30
Flour	7,757	6,129	13,886	1.34
Other mill products	19,818	6,340	26,158	2.50
Hay	3,640	7,186	10,826	1.04
Tobacco	12,221	1,792	14,013	1.34
Cotton	11,755	4,317	16,072	1.54
Fruit and vegetables	37,365	8,217	45,582	4.36
Other products of agriculture	6,033	5,456	11,489	1.10
Total	108,199	43,422	151,621	14.52
PRODUCTS OF ANIMALS—				
Live stock	877	428	1,305	.13
Dressed meats	253	158	411	.04
Other packing house products	4,100	3,270	7,370	.70
Poultry, game and fish	6,343	2,723	9,066	.86
Wool	23	3	26	.....
Hides and leather	206	36	242	.03
Total	11,802	6,618	18,420	1.76
PRODUCTS OF MINES—				
Anthracite coal	1,895	622	2,517	.24
Bituminous coal	2,175	77,251	79,426	7.59
Coke	1	544	545	.06
Stone, sand and other like articles	22,410	3,960	26,370	2.52
Other products of mines	1,774	644	2,418	.23
Total	28,255	83 021	111,276	10.64
PRODUCTS OF FORESTS—				
Lumber	308,209	5,622	313,831	30.00
Other products of forests	239,982	4,926	244,908	23.42
Total	548,191	10,548	558,739	53.42
MANUFACTURES—				
Petroleum and other oils	5,772	3,009	8,781	.84
Sugar	2,192	1,408	3,600	.34
Naval stores	701	183	884	.08
Iron, pig and bloom	.....	218	218	.02
Iron and steel rails	1,244	795	2,039	.19

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FREIGHT TRAFFIC MOVEMENT—State of North Carolina—Continued.

Commodity.	Freight Originating on this Road.	Freight Received From Connecting Roads and Other Carriers.	Total Freight Tonnage.	
MANUFACTURES—*Continued*—	*Whole Tons.*	*Whole Tons.*	*Whole Tons.*	*Per Cent.*
Other castings and machinery	1,597	2,969	4,566	.44
Bar and sheet metal	212	1,032	1,244	.12
Cement, brick and lime	36,378	9,397	45,775	4.37
Agricultural implements	463	301	764	.07
Wagons, carriages, tools, etc	561	512	1,073	.10
Wines, liquors, and beers	666	594	1,260	.12
Household goods and furniture	2,839	2,205	5,044	.48
Other manufacturers	60,641	23,995	84,636	8.09
Total	113,266	46,618	159,884	15.26
Merchandise	16,469	5,518	21,987	2.10
MISCELLANEOUS—				
Other commodities not mentioned above	15,546	8,464	24,010	2.30
Total tonnage—State	841,728	204,209	1,045,937	100.00
Total tonnage—entire line	1,046,535	253,897	1,300,432	

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DESCRIPTION OF EQUIPMENT—Entire Line.

Item.	Number on June 30, 1908.	Number Added During Year.	Number Retired During Year.	Number on June 30, 1909.	Number Fitted With	
					Train Brake.	Automatic Coupler.
LOCOMOTIVES—OWNED OR LEASED—						
Passenger	40	.....	.....	40	40	40
Freight	20	.....	.....	20	20	20
Switching	6	.....	.....	6	6	6
Total locomotives in service	66	.....	.....	66	66	66
Less locomotives leased	13	.....	.....	13	13	13
Total locomotives owned	53	.....	.....	53	53	53
CARS—OWNED OR LEASED—						
IN PASSENGER SERVICE—						
First-class cars	55	.....	.....	55	55	55
Combination cars	12	.....	.....	12	12	12
Parlor cars	1	.....	.....	1	1	1
Baggage, express and postal cars	23	.....	.....	23	23	23
Other cars in passenger service	33	.....	1	32	32	.....
Total	124	.....	1	123	123	91
IN FREIGHT SERVICE—						
Box cars	1,432	.....	21	1,411	1,384	1,411
Flat cars	519	.....	14	505	466	505
Stock cars	4	.....	1	3	2	3
Coal cars	63	.....	2	61	61	61
Refrigerator cars	1	.....	.....	1	.....	1
Other cars in freight service	271	.....	.....	271	3	60
Total	2,290	.....	38	2,252	1,916	2,041
IN COMPANY'S SERVICE—						
Officers' and pay cars	1	.....	.....	1	1	1
Derrick cars	1	.....	.....	1	.....	1
Caboose cars	17	.....	1	16	.....	16
Other road cars	33	7	.....	40	4	40
Total	52	7	1	58	5	58
Total cars in service	2,466	7	40	2,433	2,044	2,190
Less cars leased	371	.....	.....	371	278	278
Total cars owned	2,095	7	.....	2,062	1,766	1,912

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MILEAGE—Entire Line.

A. MILEAGE OF ROAD OPERATED—ALL TRACKS.

Line in Use.	Line Owned.		Line Operated Under Lease.	Line Operated Under Trackage Rights.	Total Mileage Operated.	New Line Constructed During Year.	Rails.
	Main Line.	Branches and Spurs.					Steel.
Miles of single track	480.81	2.74	95.00	3.17	581.72	.....	578.55
Miles of second track	5.31	.....	.....	.87	6.18	.36	5.31
Miles of yard track and sidings	85.34	.....	18.33	.....	103.67	3.93	103.67
Total mileage operated (all tracks)	571.46	2.74	113.33	4.04	691.57	4.29	687.53

B. MILEAGE OF LINE OPERATED, BY STATES—SINGLE TRACK.

State.	Line Owned.		Line Operated Under Lease.	Line Operated Under Trackage Rights.	Total Mileage Operated.	Rails.
	Main Line.	Branches and Spurs				Steel.
Virginia	109.43	1.24	.....	3.17	113.84	110.67
North Carolina	371.38	1.50	95.00	.....	467.88	467.88
Total mileage operated (single track)	480.81	2.74	95.00	3.17	581.72	578.55

C. MILEAGE OF LINE OWNED, BY STATES—SINGLE TRACK.

State.	Line Owned.		Total Mileage Owned.	Rails.
	Main Line.	Branches and Spurs		Steel.
Virginia	109.43	1.24	110.67	110.67
North Carolina	371.38	1.50	372.88	372.88
Total mileage owned (single track)	480.81	2.74	483.55	483.55

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Norfolk and Western Railway Company.

OFFICERS.

Title.	Name.	Location of Office.
Chairman of the Board	Henry Fink	New York, N. Y.
President	L. E. Johnson	Roanoke, Va.
First Vice-President	William G. Macdowell	Philadelphia, Pa.
Second Vice-President	N. D. Maher	Roanoke, Va.
Third Vice-President	T. S. Davant	Roanoke, Va.
Secretary	E. H. Alden	Philadelphia, Pa.
Treasurer	Joseph B. Lacy	Roanoke, Va.
General Solicitor	Theo. W. Reath	Philadelphia, Pa.
General Counsel	Joseph I. Doran	Philadelphia, Pa.
Comptroller	Joseph W. Coxe	Roanoke, Va.
Auditor of Receipts	Walter Macdowell	Roanoke, Va.
Auditor of Disbursements	Wm. H. Wilson	Roanoke, Va.
General Manager	N. D. Maher	Roanoke, Va.
Chief Engineer	Charles S. Churchill	Roanoke, Va.
General Superintendent E. Division	A. C. Needles	Roanoke, Va.
General Superintendent, W. Division	George P. Johnson	Bluefield, W. Va.
Traffic Manager	T. S. Davant	Roanoke, Va.
General Freight Agent	J. R. Ruffin	Roanoke, Va.
General Passenger Agent	W. B. Bevill	Roanoke, Va.

DIRECTORS.

Henry Fink, New York, N. Y.; Joseph I. Doran, Philadelphia, Pa.; Walter H. Taylor, Norfolk, Va.; L. E. Johnson, Roanoke, Va.; John P. Green, Philadelphia, Pa.; Samuel Rea, Philadelphia, Pa.; Wm. G. Macdowell, Philadelphia, Pa.; Victor Morowetz, New York, N. Y.; H. C. Frick, Pittsburg, Pa.; Joseph Wood, Pittsburg, Pa.; L. C. Weir, New York, N. Y.

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ROAD OPERATED.

Name.	Termini. From—	Termini. To—	Miles of Line for Each Road Named.	Miles of Line for Each Class of Roads Named.
1 A.—Norfolk and Western Railway	Lambert's Point, Va.	Caldwell Jct., O.	703.76	
	Lynchburg, Va.	Durham, N. C.	115.43	
	Roanoke, Va.	Hagerstown, Md.	238.11	
	Roanoke, Va.	Winston-Salem, N. C.	121.30	
	Radford Jct., Va.	Bristol, Va.	110.75	
	Nor'h Carolina Jct., Va	Fries, Va.	43.49	
	Graham, Va.	Norton, Va.	100.40	
	Portsmouth, O.	Cincinnati and Ivorydale, O.	105.92	1,539.16
1 B.—Norfolk and Western Railway	Petersburg, Va.	City Point, Va.	10.00	
	Salem, Va.	Terminal	9.39	
	Glade Spring, Va.	Saltville, Va.	9.33	
	Reed, Va.	Betty Baker, Va.	12.38	
	Speedwell Jct., Va.	Averill, Va.	16.44	
	Fries, Va.	Galax, Va.	12.61	
	Bluestone, W. Va.	Terminals, W. Va.	42.24	
	North Fork, W. Va.	Terminals, W. Va.	10.79	
	Welch, W. Va.	Pageton, W. Va.	18.50	
	Clear Fork Jct., W. Va	Coalwood, W. Va.	10.96	
	Jaeger, W. Va.	Canebrake, W. Va.	29.43	
	Sardinia, O.	Hillsboro, O.	18.92	
	Naugatuck, W. Va.	Kenova, W. Va.	59.16	
	Branches and Spurs	Industries	100.42	360.57
Columbus Conn., and Terminal R. R.	Caldwell, Jct.	Columbus, O.		3.51
Lynchburg Belt Line and Conn. Ry.	Phœbe, Va.	Forest, Va.		24.36
Southern Railway	Southern Ry. Jct.	Durham (Union Depot)	.43	
Cumberland Valley Railroad	Cumberland Valley R. R. Jct.	Hagerstown, Md.	.63	
Cincinnati, Lebanon and Northern Railway	Idlewild, O.	Cincinnati, O., (Court Street)	3.62	
Pittsburg, Cincinnati, Chicago and St. Louis Ry.	Clare, O.	Cincinnati, O., (Pearl Street)	9.00	
B. & O. and P. C. C. and St. Louis Railway	Junction, O.	Columbus, O. (Union Station)	.30	13.98
Total				1,941.58
Mileage in North Carolina—Main Line	Virginia State Line	Durham	41.69	
	Virginia State Line	Winston-Salem	45.65	87.34
Belt Line at Durham			2.48	
Southern Railway	Southern Railway Jct.	Durham (Union Depot)	.43	2.91
Total				90.25

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FUNDED DEBT

Class of Bond or Obligation.	Term. Date of Issue.	Term. Date of Maturity.	Total Par Value Authorized.	Total Par Value Outstanding.	Total Par Value Held by Respondent Corporation in Treasury.	Total Par Value Not Held by Respondent Corporation.	Interest. Rate Per Cent.	Interest. When Payable.	Interest. Amount Accrued During Year.	Interest. Amount Paid During Year.
Mortgage Bonds:										
Southside R. R. consol. mort. 3d preferred	June, 1869	July, 1, 1900	$ 452,800	$ 1,000	$.....	$ 1,000	.....	.....	$.....	$.....
Va. and Tenn. R. R., enlarged mort.	July, 1854	July 1, 1900	985,000	5,000	.....	5,000	.....	.....	.....	.....
N. and W. R. R., general mortgage	May 4, 1881	May 1, 1931	11,000,000	7,283,000	.....	7,283,000	6	May-Nov	436,980.00	436,650.00
New River Div., first mortgage	May 12, 1882	April 1, 1932	2,000,000	2,000,000	.....	2,000,000	6	April-Oct.	120,000.00	120,660.00
Imp. and ext. mortgage	Dec. 21, 1883	Feb. 1, 1934	5,000,000	5,000,000	.....	5,000,000	6	Feb.-Aug.	300,000.00	299,460.00
S. V. and N. E. R. R., first mort.	Nov. 1, 1889	Nov. 1, 1989	5,000 000	5,000,000	.....	5,000,000	4	May-Nov.	200,000.00	199,600.00
C. C. and T. R. R., first mort.	May 4, 1891	Jan. 1, 1922	600,000	600,000	.....	600,000	5	Jan.-July	30,000.00	30,000.00
N. and W. Ry., 1st con. mortgage	Oct. 22, 1896	Oct. 1, 1996	62,500,000	40,400,500	13,000	40,387,500	4	April-Oct.	1,615,500.00	1,617,044.00
Div. first lien and general mortgage	July 1, 1904	July 1, 1944	35,000,000	23,000,000	.....	23,000,000	4	Jan.-July	700,000.00	519,380.00
Plain Bonds:										
Convertible gold bonds	June 1, 1907	June 1, 1932	34,000,000	14,576,000	.....	14,576,000	4	June-Dec.	583,040.00	583,480.00
Total			156,537,800	97,865,500	13,000	97,852,500	.....	.....	3,985,520.00	3,806,274.00

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FUNDED DEBT—Continued.

EQUIPMENT TRUST OBLIGATIONS.

A. General Statement.

Series or Other Designation.	Date of Issue.	Term.	Number of Payments.	Equipment Covered.
Equip. trust, March 1, 1902	Mar. 1, 1902	Sept. 1, 1911	7	53 locomotives. 4 baggage and express cars 2 baggage and mail cars 25 passenger coaches. 1,000 box cars. 500 flat cars. 2,000 D. B. gondola cars. 1,500 hopper cars.
Equip. trust, series "A"	Apr. 1, 1903	Jan. 1, 1913	9	25 locomotives. 500 steel coke cars.
Equip. trust, series "B"	June 1, 1903	Mar. 1, 1913	10	74 locomotives.
Equip. trust, series "C"	Apr. 3, 1905	Apr. 1, 1915	10	17 locomotives. 2,000 hopper cars.
Equip. trust, series "D"	Nov. 3, 1905	Nov. 1, 1915	10	9 locomotives. 1,000 D. B. gondola cars.
Equip. trust, series "E"	Dec. 4, 1905	Dec. 1, 1915	10	5 locomotives. 500 box cars. 300 hopper cars. 175 coke cars.
Equip. trust, series "F"	Feb. 3, 1906	Feb. 1, 1916	10	9 locomotives. 500 hopper cars. 325 coke cars.
Equip. trust, series "G"	May 3, 1906	May 1, 1916	10	41 locomotives. 390 hopper cars.
Equip. trust, series "H"	June 5, 1906	June 1, 1916	10	8 locomotives. 300 hopper cars. 600 box cars.
Equip. trust, series "J"	July 5, 1906	July 1, 1916	10	25 locomotives. 300 hopper cars. 400 box cars.
Equip. trust, series "K"	Aug. 3, 1906	Aug. 1, 1916	10	12 locomotives. 895 hopper cars.
Equip. trust, series "L"	Dec. 3, 1906	Dec. 1, 1916	10	30 locomotives. 545 hopper cars.
Equip. trust, series "M"	Mar. 4, 1907	Mar. 1 1917	10	3 locomotives. 500 D. B. gondola cars. 499 hopper cars.
Equip. trust, series "N"	Apr. 4, 1907	Apr. 4, 1917	10	500 D. B. gondola cars. 500 hopper cars.
Equip. trust, series "O"	June. 4, 1907	June 1, 1917	10	300 stock cars. 300 D. B. gondola cars. 430 hopper cars.

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FUNDED DEBT—Continued.

STATEMENT OF AMOUNT.

Series or Other Designation.	Cash Paid on Delivery of Equipment.	Deferred Payments—Principal.		Deferred Payments—Interest.		Rate, Per Cent.
		Original Amount.	Amount. Outstanding	Amount Accrued During Year.	Amount Paid During Year.	
Equip. trust, March 1, 1902	$1.500,478.00	$3,500,000.00	$1,500,000.00	$63,333.34	$70,000.00	4
Equip. trust, series "A"	234,499.31	1,000,000.00	500,000.00	22,000.00	22,000.00	4
Equip. trust, series "B"	176,085.50	1,000,000.00	500,000.00	22,666.66	24,000.00	4
Equip. trust, series "C"	24,082.92	2,000,000.00	1,200,000.00	54,000.00	56,000.00	4
Equip. trust, series "D"	23,407.00	1,000,000.00	700,000.00	29,333.33	30,000.00	4
Equip. trust, series "E"	27,055.40	1,000,000.00	700,000.00	29,666.67	30,000.00	4
Equip. trust, series "F"	53,661.32	1,000,000.00	700,000.00	30,333.33	32,000.00	4
Equip. trust. series "G"	24,415.20	1,000,000.00	700,000.00	31,333.33	32,000.00	4
Equip. trust, series "H"	33,131.72	1,000,000.00	700,000.00	31,666.66	32,000.00	4
Equip. trust, series "J"	43,295.43	1,000,000.00	700,000.00	32,000.00	32,000.00	4
Equip. trust, series "K"	37,567.02	1,000,000.00	800,000.00	32,333.33	34,000.00	4
Equip. trust, series "L"	27,914.35	1,000,000.00	800,000.00	.....	.....	----
Equip. trust, series "M."	48,739.56	1,000,000.00	800,000.00	.....	.....	----
Equip. trust, series "N"	47,075.00	1,000,000.00	800,000.00	.....	.....	----
Equip. trust, series "O"	52,856.10	1,000,000.00	800,000.00	.....	.....	----
Total	2,354,263.83	18,500,000.00	11,900,000.00	378,666.66	394,000.00	

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RECAPITULATION OF CAPITALIZATION.

Account.	Total Par Value Outstanding.	Assignment to Railways.	Amount per Mile of Line.	
			Miles.	Amount.
Capital stock	$ 89,000,000	$ 89,000,000	1,903.24	$ 46,762
Funded debt	109,765,500	109,765,500	1,903.24	57,673
Total	198,765,500	198,765,500	1,903.24	104,435

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS.	
Cash	$ 7,555,841.76
Bills receivable	2,164.24
Due from agents	563,639.15
Due from solvent companies and individuals	3,534,819.54
Traffic balances due from other companies	942,492.17
Other cash assets (excluding "materials and supplies")	326,558.62
Total—Cash and current assets	12,925,515.48
Total	12,925,515.48
CURRENT LIABILITIES ACCRUED.	
Audited vouchers and accounts	1,526,509.07
Wages and salaries	1,027,707.38
Traffic balances due to other companies	66,905.90
Dividends not called for	10,043.00
Matured interest coupons unpaid	516,498.00
Miscellaneous	928,988.72
Total—Current liabilities	4,076,652.07
Balance—Cash assets	8,848,863.41
Total	12,925,515.48

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EXPENDITURES FOR ADDITIONS AND BETTERMENTS.

Account.	Expenditures During Year.		Total.
	Charged to Capital.	Charged to Spec al Funds.	
Right of way and station grounds	$ 55,947.10	*$ 7,315.45	$ 48,631.65
Real estate	* 161.00		* 161.00
Widening cuts and fills		24,984.87	24,984.87
Protection of banks		2,884.64	2,884.64
Grade revisions and changes of line		101,952.43	101,952.43
Tunnel improvements		7,117.73	7,117.73
Bridges, trestles and culverts	* 106.56	263,872.27	263,765.71
Additional main tracks	880,268.40	623,038.55	1,503,306.95
Sidings and spur tracks	27,367.06	8,941.36	36,308.42
Terminal yards	16,710.35	5,067.68	21,778.03
Fencing right of way		14,388.86	14,388.86
Track elevation, elimination of grade crossings, etc		22,352.85	22,352.85
Interlocking apparatus		* 4,763.86	* 4,763.86
Block and other signal apparatus		106,676.95	106,676.95
Telegraph and telephone lines		82,745.78	82,745.78
Station buildings and fixtures	16,832.20	5,955.48	22,787.68
Shops, enginehouses, and turntables	3,578.00	320.83	3,898.83
Shop machinery and tools		22,057.98	22,057.98
Water and fuel stations	23,851.16	61,303.11	85,154.27
Grain elevators and storage warehouses	823.92		823.92
Miscellaneous structures	33,089.74		33,089.74
Reconstruction of road purchased	9,984.24		9,984.24
Equipment		672,252.74	672,252.74
Total—Entire line	1,068,184.61	2,013,834.80	3,082,019.41
Total—State of North Carolina	* 3,510.30	34,889.78	31,379.48

* Credit.

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EXPENDITURES FOR ROAD.

Account.	Expenditures for New Lines or Extensions During Year, Charged to Capital.	Expenditures for Additions and Betterments During Year.		Total Cost to June 30, 1908.	Total Cost to June 30, 1909.
		Charged to Capital.	Charged to Special Funds or Income.		
ROAD—					
Engineering	$ 12.446.94	$ 16,049.10	$ 20.038.95	$	$
Right of way and station grounds	90,405.94	55,806.63	* 7,251.90		
Real estate		* 161.00			
Grading	20,577.98	194,297.31	216,177.94		
Tunnels	2,443.34	373,065.98	221,095.85		
Bridges, trestles and culverts	16,677.36	140,095.60	428,327.82		
Ties	22,282.99	38,044.94	23,104.75		
Rails	53,593.10	65,937.11	50,034.40		
Frogs and switches	2,755.77	4,641.37	2,389.42		
Track fastenings and other material	8,216.05	12,493.72	8,937.68		
Ballast	3,454.39	8,776.98	9,378.44		
Track laying and surfacing	34,606.67	56,084.31	37,372.49		
Fencing right of way	713.58	2,051.41	16,399.38		
Crossings and signs	205.45	* 920.89	21,859.67		
Interlocking and other signal apparatus		12,414.75	112,932.81		
Telegraph and telephone lines		1,860.11	84,296.92		
Station buildings and fixtures		20,124.46	8,038.86		

*Credit.

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EXPENDITURES FOR ROAD—Continued.

Account.	Expenditures for New Lines or Extensions During Year, Charged to Capital.	Expenditures for Additions and Betterments During Year. Charged to Capital.	Charged to Special Funds or Income.	Total Cost to June 30, 1908.	Total Cost to June 30, 1909.
ROAD—*Continued*—					
General office buildings and fixtures	$	$ 30,822.33	$ 35.38	$	$
Shops, enginehouses and turntables		3,578.00	320.83		
Shop machinery and tools		48.54	22,106.52		
Water stations	182.60	35,094.75	63,018.07		
Fuel stations		* 8,951.53			
Storage warehouses		823.92			
Miscellaneous structures		2,385.61	79.17		
Injuries to Persons		1,223.60	1,223.61		
Cost of road purchased	162,091.66				
Total	430,653.82	1,065,678.11	1,339,917.06	154,311,638.63	155,807,979.56
EQUIPMENT—					
Steam locomotives			171,021.10		
Passenger-train cars			9,142.64		
Freight-train cars			492,089.00		
Total			672,252.74		
GENERAL EXPENDITURES—					
Other expenditures		2,497.50	1,665.00		
Total		2,497.00	1,665.00		

*Credit.

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RECAPITULATION—					
Road	430,653.82	1,065,687.11	1,339,917.06	154,311,638.63	155,807,979.56
Equipment			672,252.74	15,830,194.88	15,830,194.88
General expenditures		2,497.50	1,665.00		2,497.50
Total—Entire line	430,653.82	1,068,184.61	2,013,834.80	170,141,833.51	171,640,671.94
Total—State of North Carolina		*3,510.30	34,889.78	3,273,887.18	3,270,376.88
Cost of road per mile of line				82,151.45	82,015.85
Cost of equipment per mile of line				8,427.58	8,332.87
General expenditures per mile of line					1.31
Total per mile of line				90,579.03	90,350.03
Total per mile of line—State of North Carolina				36,449.42	36,410.34

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INCOME ACCOUNT.

OPERATING INCOME—			
RAIL OPERATIONS—			
Operating revenues	$29,327,101.66		
Operating expenses	17,729,756.43		
Net operating revenue		$11,597,345.23	
Outside Operations:			
Revenues	91,181.49		
Expenses	102,412.99		
Net deficit		11,231.50	
Total net revenue		11,586,113.73	
Taxes accrued		1,008,800.00	
Operating income			$ 10,577,313.73
OTHER INCOME			
Other rents—credits—			
Hire of equipment—balance	467,264.63		
Joint facilities	35,085.72		
Miscellaneous rents	54,012.03	556,362.38	
Dividends declared on stocks owned or controlled		30,636.67	
Interest accrued on funded debt owned or controlled		145,420.01	
Interest on other securities, loans and accounts		283,420.09	
Total other income			1,015,839.15
Gross corporate income			11,593,152.88
DEDUCTIONS FROM GROSS CORPORATE INCOME—			
Rents accrued for lease of other roads		137,439.01	
Other rents—debits—			
Joint facilities	50,102.67	50,102.67	
Separately operated properties—loss		18,062.80	
Interest accrued on funded debt		4,364,186.66	
Other interest		379,045.63	
Other deductions		153,576.13	
Total deductions from gross corporate income			5,102,412.90
Net corporate income			6,490,739.98
DISPOSITION OF NET CORPORATE INCOME—			
Dividends declared on preferred stock—			
2 per cent. payable, Feb. 8, 1909	459,834.00		
2 per cent payable Aug. 18, 1909	459,834.00		
Total		919,668.00	

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INCOME ACCOUNT—Continued.

DIVIDENDS DECLARED—*Continued*—			
On common stock—			
2 per cent payable Dec. 18, 1909	$ 1,289,384.00		
2 per cent. payable June 18, 1909	1,289,384.00		
Total		$ 2,578,768.00	
		3,498,436.00	
Additions and betterments charged to income		1,730,580.35	$ 5,229,016.35
Balance for year carried forward to credit of profit and loss			1,261,723.63

PROFIT AND LOSS ACCOUNT.

	Debit.	Credit.
Balance June 30, 1908		$ 4,472,771.86
Balance for year brought forward from income account		1,261,723.63
ADDITIONS FOR YEAR—		
Unpaid wages for year 1905		18,094.00
Attached wages and accounts		10,000.00
Old outstanding payroll checks		3,479.52
Old outstanding checks and vouchers		1,154.72
		5,767,223.73
DEDUCTIONS FOR YEAR—		
Discount on company's securities sold	$ 800,000.00	
Uncollectible accounts written off	8,035.34	
DIVIDENDS DECLARED OUT OF SURPLUS—		
On preferred stock—two per cent payable August 18, 1908	459,834.00	
Balance credit, June 30, 1909, carried to balance sheet	4,499,354.39	
	5,767,223.73	

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OPERATING REVENUES—State of North Carolina.

Account.	Total Revenues.
REVENUE FROM TRANSPORTATION—	
Freight revenue	$ 323,809.02
Passenger revenue	69,879.60
Excess baggage revenue	1,187.17
Mail revenue	6,851.09
Express revenue	6,190.92
Other passenger train revenue	18.75
Total passenger service train revenue	84,127.53
Switching revenue	4,384.50
Special service train revenue	391.00
Total revenue from transportation	412,712.05
REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION—	
Station and train privileges	103.12
Storage—freight	926.95
Storage—baggage	29.20
Car service	904.00
Miscellaneous	31.93
Total revenue from operations other than transportation	1,995.20
Joint facilities revenue—credit	111.42
Total operating revenues—State	414,818.67
Total operating revenues—Entire line	29,327,101.66

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RAILWAY STOCKS OWNED.

I. ACTIVE CORPORATIONS.

Name of Corporation and Security.	Par Value of Stocks Owned Not Held in Sinking or Other Funds, Unpledged.	Rate Per Cent.	Dividends Declared.	Valuation.
STOCKS OF RESPONDENT CORPORATION—				
Common	$ 1,530,800.00		$	$ 1,530,800.00
Adjustment preferred	8,300.00			8,300.00
STOCKS OF CORPORATIONS WHOSE PROPERTY DOES NOT FORM A PART OF THE SYSTEM OF RESPONDENT CORPORATION—				
Big Stony Railway	49,500.00			45,000.00
Blackstone and Lunenburg Railroad	9,300.00			9,300.00
Durham Union Station Co	8,333.33	5	416.66	8,333.33
Guyandot and Tug River Railroad	49,400.00			4,940.00
Interior and West Virginia Railroad	24,400.00			2,440.00
Marion and Rye Valley Railway	24,900.00			3,898.00
Norfolk and Portsmouth Belt Line Railroad	7,200.00			7,708.09
Pocahontas and Western Railroad	9,300.00			930.00
Chicago, Cincinnati and Louisville Railroad (Receivers' Certificates)	4,000.00	6	120.00	4,000.00
Total	1,725,433.33		536.67	1,625,649.42

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RAILWAY STOCKS OWNED—Continued.

II. INACTIVE CORPORATIONS.

Name of Corporation.	Name of Security.	Total Par Value of Stocks Outstanding.	Par Value of Stocks Owned, Unpledged.	Valuation of Stocks Owned.
New River and Northern Railroad	Capital stock	$ 5,000.00	$ 5,000.00	$ 2,000.00

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RAILWAY FUNDED DEBT OWNED.

I. ACTIVE CORPORATIONS.

Name of Corporation and Security.	Par Value of Funded Debt Owned Not Held in Sinking or Other Funds.		Rate Per Cent.	Interest Accrued.	Valuation.
	Unpledged.	Pledged.			
FUNDED DEBT OF RESPONDENT CORPORATION—					
First consolidated mortgage	$ 13,000.00	$		$	$ 13,000.00
Equipment trust certificates	3,200,000.00				3,200,000.00
FUNDED DEBT OF CORPORATIONS WHOSE PROPERTY FORMS A PART OF THE SYSTEM OF RESPONDENT CORPORATION—					
Lynchburg Belt Line and Connecting Railway	2,748,780.28		5	137,439.01	2,748,780.28
FUNDED DEBT OF CORPORATIONS WHOSE PROPERTY DOES NOT FORM A PART OF THE SYSTEM OF RESPONDENT CORPORATION—					
Big Stony Railway	198,000.00				52,535.72
Beaver Dam Railroad	23,500.00		5	1,175.00	23,500.00
Durham Union Station Co	9,000.00		5	450.00	9,000.00
Virginia Anthracite Coal and Railway Co	14,000.00		5	700.00	13,300.00
Virginia-Carolina Railway	68,000.00		5	3,400.00	68,000.00
Virginia Southern Railway	32,000.00		5	1,600.00	32,000.00
Total	6,306,280.28			144,764.01	6,160,116.00

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MISCELLANEOUS STOCKS AND FUNDED DEBT OWNED.

A. OTHER THAN RAILWAY STOCKS.

Name.	Total Par Value of Securities Owned.	Rate Per Cent.	Dividends Declared.	Valuation.
Pocahontas Coal and Coke Co	$ 998,600.00	.....	$.....	$ 501,600.00
Virginia Company	99,300.00	17½	17,500.00	154,930.00
Old Dominion Steamship Co	210,000.00	6	12,600.00	158,200.00
Ironton Coal and Iron Co	1,218.00	.....	.....	100.00
Jamestown Exposition Co	14,811.40	.....	.....	10.00
Total	1,323,929.40	.....	30,100.00	814,840.00

B. OTHER THAN RAILWAY FUNDED DEBT.

Name.	Total Par Value of Securities Owned.	Rate Per Cent.	Interest Accrued.	Valuation.
City of Cincinnati	$ 3,000.00	3.50	$ 105.00	$ 3,000.00
City of Cincinnati	14,000.00	3.65	511.00	14,000.00
Norfolk and Western—Pocahontas Joint	1,879.17	4.00	40.00	1,879.17
Sheffield Coal and Iron Co. (Collateral Notes)	4,730.00	.....	.....	4,730.00
Total	23,609.17	.....	656.00	23,609.17

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OPERATING EXPENSES—Entire Line.

Account.	Amount.	Ratio to General Account, Per Cent.	Ratio to Total Operating Expenses, Per Cent.
I. MAINTENANCE OF WAY AND STRUCTURES—			
1. Superintendence	$ 114,123.63	3.43	.64
2. Ballast	69,210.43	2.08	.39
3. Ties	488,258.10	14.68	2.76
4. Rails	367,165.86	11.04	2.08
5. Other track material	212,897.70	6.41	1.20
6. Roadway and track	1,185,907.62	35.65	6.71
7. Removal of snow, sand, and ice	9,894.06	.30	.06
8. Tunnels	52,989.17	1.59	.30
9. Bridges, trestles, and culverts	276,106.35	8.30	1.56
10. Over and under grade crossings	7,629.80	.23	.04
11. Grade crossings, fences, cattle guards, and signs	24,252.13	.73	.14
12. Snow and sand fences and snowsheds			
13. Signals and Interlocking plants	116,503.57	3.50	.66
14. Telegraph and telephone lines	23,106.83	.70	.13
15. Electric power transmission			
16. Buildings, fixtures and grounds	254,924.99	7.66	1.44
17. Docks and wharves	54,655.48	1.64	.31
18. Roadway tools and supplies	51,209.83	1.54	.29
19. Injuries to persons	11,842.63	.36	.07
20. Stationery and printing	4,772.18	.14	.03
21. Other expenses	797.47	.02	
Total of accounts Nos. 1 to 21	3,326,247.83	100.00	18.81
II. MAINTENANCE OF EQUIPMENT—			
24. Superintendence	96,412.89	1.96	.54
25. Steam locomotives—repairs	1,229,535.27	24.95	6.95
26. Steam locomotives—renewals			
27. Steam locomotives—depreciation	319,277.00	6.48	1.81
28. Electric locomotives—repairs			
29. Electric locomotives—renewals			
30. Electric locomotives—depreciation			
31. Passenger train cars—repairs	206,731.70	4.19	1.17
32. Passenger train cars—renewals	2,006.22	.04	.01
33. Passenger train cars—depreciation	49,259.21	1.00	.28
34. Freight train cars—repairs	1,892,159.64	38.39	10.70
35. Freight train cars—renewals	178,532.88	3.62	1.01

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OPERATING EXPENSES—Entire Line—Continued.

Account.	Amount.	Ratio to General Account, Per Cent.	Ratio to Total Operating Expenses, Per Cent.
II. MAINTENANCE OF EQUIPMENT—*Continued.*			
36. Freight train cars—depreciation	$ 786,442.55	15.96	4.45
37. Electric equipment of cars—repairs			
38. Electric equipment of cars—renewals			
39. Electric equipment of cars—depreciation			
40. Floating equipment—repairs	3,560.80	.07	.02
41. Floating equipment—renewals			
42. Floating equipment—depreciation	247.38	.01	
43. Work equipment—repairs	46,984.58	.95	.27
44. Work equipment—renewals	6,096.04	.12	.03
45. Work equipment—depreciation	15,732.94	.32	.09
46. Shop machinery and tools	77,841.03	1.58	.44
47. Power plant equipment	994.09	.02	.01
48. Injuries to persons	7,904.38	.16	.04
49. Stationery and printing	8,797.94	.18	.05
50. Other expenses			
Total of accounts Nos. 24 to 50	4,928,516.54	100.00	27.87
III. TRAFFIC EXPENSES—			
53. Superintendence	115,686.58	23.75	.66
54. Outside agencies	111,802.66	22.95	.63
55. Advertising	24,669.00	5.07	.14
56. Traffic associations	18,239.12	3.74	.10
57. Fast freight lines	152,914.40	31.39	.87
58. Industrial and immigration bureaus	19,229.23	3.95	.11
59. Stationery and printing	44,235.54	9.08	.25
60. Other expenses	329.52	.07	
Total of accounts Nos. 53 to 60	487,106.05	100.00	2.76
IV. TRANSPORTATION EXPENSES—			
61. Superintendence	261,823.65	3.16	1.48
62. Dispatching trains	259,775.22	3.13	1.47
63. Station employees	1,016,298.61	12.25	5.75
64. Weighing and car service associations	28,664.09	.35	.16
65. Coal and ore docks	29,941.64	.36	.17
66. Station supplies and expenses	68,916.44	.83	.39
67. Yardmasters and their clerks	187,285.71	2.26	1.06
68. Yard conductors and brakemen	368,645.06	4.44	2.08

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OPERATING EXPENSES—Entire Line—Continued.

Account.	Amount.	Ratio to General Account, Per Cent.	Ratio to Total Operating Expenses, Per Cent.
IV. TRANSPORTATION EXPENSES—*Continued*—			
69. Yard switch and signal tenders	$ 33,136.13	.40	.19
70. Yard supplies and expenses	15,716.78	.19	.09
71. Yard enginemen	219,533.89	2.65	1.24
72. Enginehouse expenses—yard	62,567.20	.75	.35
73. Fuel for yard locomotives	102,407.06	1.23	.58
74. Water for yard locomotives	17,240.64	.21	.10
75. Lubricants for yard locomotives	2,734.40	.03	.02
76. Other supplies for yard locomotives	4,501.61	.05	.03
79. Motormen			
80. Road enginemen	1,470,720.53	17.73	8.32
81. Enginehouse expenses—road	402,869.39	4.86	2.28
82. Fuel for road locomotives	1,380,179.52	16.63	7.81
83. Water for road locomotives	128,848.09	1.55	.73
84. Lubricants for road locomotives	40,539.21	.49	.23
85. Other supplies for road locomotives	45,771.86	.55	.26
86. Operating power plants	393.04		
87. Purchased power			
88. Road trainmen	1,204,358.32	14.52	6.81
89. Train supplies and expenses	235,751.73	2.84	1.33
90. Interlockers and block and other signals—operation	56,518.14	.68	.32
91. Crossing flagmen and gatemen	33,800.76	.41	.19
92. Drawbridge operation	5,496.02	.07	.03
93. Clearing wrecks	103,957.75	1.25	.59
94. Telegraph and telephone—operation	44,958.72	.54	.25
95. Operating floating equipment	2.50		
96. Express service			
97. Stationery and printing	81,176.33	.98	.46
98. Other expenses	5,809.92	.07	.03
99. Loss and damage—freight	185,140.81	2.23	1.05
100. Loss and damage—baggage	1,266.31	.02	.01
101. Damage to property	29,214.60	.35	.16
102. Damage to stock on right of way	25,665.72	.31	.14
103. Injuries to persons	135,092.88	1.63	.76
Total of accounts Nos. 61-103 (excepting Nos. 77 and 78)	8,296,720.28	100.00	46.92

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OPERATING EXPENSES—Entire Line—Continued.

Account.	Amount.	Ratio to General Account, Per Cent.	Ratio to Total Operating Expense, Per Cent.
V. General Expenses—			
106. Salaries and expenses of general officers	$ 109,159.30	16.95	.62
107. Salaries and expenses of clerks and attendants	257,688.33	40.01	1.46
108. General office supplies and expenses	24,521.42	3.81	.14
109. Law expenses	142,059.29	22.06	.80
110. Insurance	70,000.14	10.87	.39
111. Relief department expenses			
112. Pensions	4,943.80	.77	.03
113. Stationery and printing	25,913.13	4.02	.15
114. Other expenses	9,753.98	1.51	.05
Total of accounts Nos. 106 to 114	644,039.39	100.00	3.64
Total operating expenses —Excluding "Joint Facility" Accounts numbers 22, 23, 51, 52, 77, 78, 104, 105, 115, and 116.)	17,682,630.09		100.00

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SUMMARY.

Account.	Item.	Amount.
MAINTENANCE OF WAY AND STRUCTURES—		
Total of accounts Nos. 1 to 21	$ 3,326,247.83	
22. Maintaining joint tracks, yards and other facilities—debit	23,262.34	
23. Maintaining joint tracks, yards and other facilities—credit	17,621.70	
Total—Maintenance of way and structures		$ 3,331,888.47
Ratio to total operating expenses (per cent)		18.79
MAINTENANCE OF EQUIPMENT—		
Total of accounts Nos. 24 to 50	4,928,516.54	
51. Maintaining joint equipment at terminals—debit	8,776.05	
52. Maintaining joint equipment at terminals—credit	17,857.85	
Total—Maintenance of equipment		4,919,434.74
Ratio to total operating expenses (per cent)		27.75
TRAFFIC EXPENSES—		
Total of accounts Nos. 53 to 60		
Total—Traffic expenses		487,106.05
Ratio to total operating expenses (per cent)		2.75
TRANSPORTATION EXPENSES—		
Total of accounts Nos. 61 to 103 (excepting Nos. 77 and 78)	8,296,720.28	
77. Operating joint yards and terminals—debit	158,199.59	
78. Operating joint yards and terminals—credit	84,860.52	
104. Operating joint tracks and facilities—debit	5,216.81	
105. Operating joint tracks and facilities—credit	28,284.22	
Total—Transportation expenses		8,346,991.94
Ratio to total operating expenses (per cent)		47.08
GENERAL EXPENSES—		
Total of accounts Nos. 106 to 114	644,039.39	
115. General administration joint tracks, yards and terminals—debit	295.84	
116. General administration joint tracks, yards and terminals—credit		
Total—General expenses		644,335.23
Ratio to total operating expenses (per cent)		3.63
Total operating expenses		17,729,756.43
Ratio of operating expenses to operating revenues (per cent)		60.46
OPERATING EXPENSES—STATE OF NORTH CAROLINA—		
I. Maintenance of way and structures	115,215.49	
II. Maintenance of equipment	66,018.83	
III. Traffic expenses	4,405.42	
IV. Transportation expenses	147,748.95	
V. General expenses	6,709.78	
Total operating expenses		340,098.47
Ratio of operating expenses to operating revenues (per cent)		81.99

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SUMMARY OF REVENUES AND EXPENSES OF OUTSIDE OPERATIONS AND OTHER PROPERTIES.

Designation.	Revenues.	Expenses.	Net Revenue or Deficit.
Harbor terminal transfers	$ 7,405.30	$ 19,585.53	$ 12,180.23*
Dining and special car service	56,690.54	58,394.51	1,703.97*
Grain elevators	8,039.35	6,926.64	1,112.71
Stock yards	3,154.00	4,031.29	877.29*
Hotels and restaurants	15,356.80	13,129.21	2,227.59
Miscellaneous: Re-icing cars—Portsmouth	535.50	345.81	189.69
Total	91,181.49	102,412.99	11,231.50*

*Deficit.

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RENTS RECEIVABLE.

FROM JOINT FACILITIES.

Facility Leased.	Location of Property.	Name of Lessee.	Amount.	Total.
Joint tracks	Glasgow-Loch Laird	C. & O. Ry	$ 5,292.20	
	Norton-Toms Ck., Va	V. & S. W. Ry	5,860.87	
	Portsmouth, O	B. & O. S.-W. R. R	574.91	
	Bond Hill, O	B. & O. S.-W. R. R	80.63	
Joint yards and terminals	Petersburg, Va	A. C. L. R. R	357.62	
	Lynchburg, Va	Southern Railway	2,379.53	
	Lynchburg, Va	C. & O. Ry	1,725.12	
	Burkeville, Va	Southern Railway	46.50	
	Elkton, Va	Chesapeake-Western Ry	360.00	
	Shenandoah Jct., W. Va	B. & O. R. R	90.00	
	Glen Lyn, Va	Virginian Railway	75.39	
	Christiansburg, Va	Va. Anthr. Coal & Ry	283.47	
	Bristol, Va	Southern Railway	2,351.52	
	Bristol, Va	V. & S. W. Ry	849.68	
	Norton, Va	Wise-Terminal Co	1,219.70	
	Norton, Va	Va. & Ky. R. R	722.21	
	Matoaka, W. Va	Virginian Railway	35.24	
	Kenova, W. Va	C. & O. Ry	297.00	
	Kenova W. Va	B. & O. R. R	363.00	
	Portsmouth, O	B. & O. S.-W. R. R	200.00	
	Valley Crossing, O	H. V. Ry	87.06	
	Columbus, O	C. A. & C. Ry	11,607.09	
	Columbus, O	P. C. C. & St. L. Ry	62.54	
	Sardinia, O	O. R. & C. R. R	164.44	
Total				$ 35,085.72

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RENTS PAYABLE.

FOR JOINT FACILITIES.

Facility Leased.	Location of Property.	Name of Lessor.	Amount.	Total.
Joint tracks	Basic, Va	C. & O. Ry	$ 268.09	
	Clare to Cin., O	P. C. C. & St. L. Ry	3,607.38	
Joint yards and terminals	Durham, N. C	Durham Union Station	708.75	
	Riverton Jct., Va	Southern Railway	2.36	
	Hagerstown, Md	Cumberland Valley, R. R	3,282.87	
	Hagerstown, Md	Western Maryland R. R	337.32	
	Winston-Salem, N. C	Southern Railway	517.36	
	Norfolk, Va	M. & M. Transp. Co	1,250.00	
	Ashland, Ky	A. C. & I. Ry	990.00	
	Circleville, O	C. & M. V. R. R	90.00	
	Chillicothe, O	B. & O. S.-W. R. R	1,200.00	
	Columbus, O	C. A. & C. Ry	250.00	
	Columbus, O	B. & O. and P.C.C.&St. L	1,187.00	
	Columbus, O	Union Depot Co	3,007.04	
	Cincinnati, O	C. L. & N. Ry	30,549.07	
	Cincinnati, O	P. C. C. & St. L. Ry	2,745.43	
	Ivorydale, O	C. C. C. & St. L. Ry	110.00	
Grand total				$ 50,102.67

RENTS PAYABLE.

FOR LEASE OF ROAD.

Road Leased	Lynchburg Belt Line and Conn. Ry	$	137,439.01

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OTHER DEDUCTIONS FROM INCOME.

Nature of Deduction.	Amount.	Total.
Advances for interest on Pocahontas Coal and Coke Co's bonds	$ 150,000.00	
Experimental farm, Ivor	3,576.13	
Total		$ 153,576.13

SEPARATELY OPERATED PROPERTIES.

Name of Property.	Location of Property.	Profit.	Loss.
Big Stony Railway	Big Stony Jct., Va., to Waitville, Va.	$	$ 26,357.50
Blackstone and Lunenburg R. R.	Blackstone, Va., to Dillard, Va.	437.74	
Pocahontas and Western R. R.	Pocahontas, Va., to Boissevain, Va.	8,569.72	
Virginia Co.	Va.		712.76
Net total			18,062.80

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HIRE OF EQUIPMENT.

EQUIPMENT INTERCHANGED.

Kind of Equipment.	Basis of Payment.			Compensation.	
	Number Locomotive Days.	Number Car-Days.	Number Car-Miles.	Rate.	Amount.
I. Accrued on Equipment Borrowed					
Passenger-train cars		63	1,669,955		37,767.05
Freight-train cars		2,589,943		.25	647,485.75
Total		2,590,006	1,669,955		685,252.80
II. Accrued on Equipment Loaned—					
Passenger locomotives					
Freight locomotives	7,886			5.00	39,430.29
Work locomotives					
Passenger-train cars		1,331	1,108,675		31,265.05
Freight-train cars			4,519,464	.25	1,129,866.18
Work Cars					1,725.20
Total	7,886	1,331	5,628,139		1,202,286.72

TAXES AND ASSESSMENTS.

FOR REPORTING COMPANY'S OWNED AND PROPRIETARY LINES.

State.	Ad Valorem Tax On the Value of real and Personal Property.	Specific Tax.			Total.
		On Stocks, Bonds, Loans, etc.	On Gross or Net earnings, Revenue or Dividends.	On Traffic or Some Physical Quality of Property Operated, or on Privilege.	
Virginia	$ 404,822.49	$ 165.00	$ 164,300.47	$	$569,287.96
West Virginia	270,840.21	2,057.50			272,897.71
Maryland	1,423.11		5,133.58		6,556.69
North Carolina	16,943.30			436.70	17,380.00
Kentucky	167.75				167.75
Ohio	98,611.85		43,898.04		142,509.89
Total	792,808.71	2,222.50	213,332.09	436.70	1,008,800.00

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COMPARATIVE GENERAL BALANCE SHEET.

June 30, 1908.	Assets.	June 30, 1909.	Year Ending June 30, 1909.	
Total.		Total.	Increase.	Decrease.
$154,311,638.63	Cost of road	$155,807,979.56	$ 1,496,340.93	$
15,830,194.88	Cost of equipment	15,830,194.88		
	General expenditures	2,497.50	2,497.50	
2,437,284.42	Stocks owned	2,440,689.42	3,405.00	
16,576,553.63	Funded debt owned	6,183,725.17		10,392,828.46
10,386,628.65	Cash and current assets	12,925,515.48	2,538,886.83	
	Other Assets:			
14,476,585.01	Equipment trusts	12,876,585.01		1,600,000.00
2,778,175.52	Materials and supplies	2,576,611.77		201,563.75
	Guarantee Trust Co., trustee deposit to purchase collateral notes	6,386,000.00	6,386,000.00	
216,797,060.74	Grand total	215,029,798.79		1,767,261.95
	Liabilities:			
89,000,000.00	Capital stock	89,000,000.00		
119,265,500.00	Funded debt	109,765,500.00		9,500,000.00
3,202,163.88	Current liabilities	4,076,652.07	874,488.19	
856,625.00	Accrued interest on funded debt not yet payable	842,458.33		14,166.67
	Outstanding collateral notes	6,386,000.00	6,386,000.00	
	Dividend on preferred stock due Aug. 18, 1909	459,834.00	459,834.00	
4,472,771.86	Profit and loss	4,499,354.39	26,582.53	
216,797,060.74	Grand total	215,029,798.79		1,767,261.95

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EMPLOYEES AND SALARIES—State of North Carolina.

Class.	Number on June 30.	Total Number of Days Worked.	Total Yearly Compensation.	Average Daily Compensation.
General officers	11	189	$ 6,825.12	$ 36.11
Other officers	38	655	7,291.25	11.12
General office clerks	934	16,090	37,195.17	2.31
Station agents	15	5,714	12,354.69	2.16
Other station men	24	8,729	11,563.99	1.32
Enginemen	46	14,214	56,169.15	3.95
Firemen	46	14,214	31,098.12	2.19
Conductors	12	4,155	15,149.89	3.65
Other trainmen	25	8,401	18,448.45	2.20
Carpenters	9	2,522	6,751.49	2.68
Other shopmen	28	8,749	14,264.15	1.63
Section foremen	23	5,657	10,758.79	1.90
Other trackmen	81	16,750	27,868.80	1.66
Switch tenders, crossing tenders and watchnem	3	1,098	1,260.00	1.15
Telegraph operators and dispatchers	14	5,332	10,611.42	1.99
All other employees and laborers	6	1,810	3,457.68	1.91
Total (Including "General Officers")	1,315	114,279	271,058.16	2.37
Less "General Officers,"	11	189	6,825.12	36.11
Total (Excluding "General officers")	13.04	114,090	264,233.04	2.32
DISTRIBUTION OF ABOVE—				
Maintenance of way and structures	218	29,050	53,764.89	1.85
Maintenance of equipment	69	9,455	17,679.35	1.87
Traffic expenses	132	2,274	8,378.93	3.68
Transportation expenses	407	65,075	167,226.43	2.57
General expenses	489	8,425	24,008.56	2.85
Total (Including "General Officers")	1,315	114,279	271,058.16	2.37
Less "General Officers"	11	189	6,825.12	36.11
Total (Excluding "General Officers")	1,304	114,090	264,233.04	2.32
Total (Including "General Officers")—Entire line	17,276	5,157,429	11,036,192.58	2.14

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TRAFFIC AND MILEAGE STATISTICS—Entire Line.

Item.	Column for Number Passengers, Tonnage, Etc.	Columns for Revenue and Rates.		
		Dollars.	*Cts.*	*Mills.*
PASSENGER TRAFFIC—				
Number of passengers carried earning revenue	4,919,535			
Number of passengers carried one mile	171,270,331			
Number of passengers carried one mile per mile of road	88,973			
Average distance carried—miles	34.81			
Total passenger revenue		3,642,837	04	
Average amount received from each passenger			74	048
Average receipts per passenger per mile			02	127
Total passenger service train revenue		4,425,964	35	
Passenger service train revenue per mile of road		2,299	23	
Passenger service train revenue per train mile		1	17	595
FREIGHT TRAFFIC—				
Number of tons carried of freight earning revenue	20,049,203			
Number of tons carried one mile	5,377,020,950			
Number of tons carried one mile per mile of road	2,793,287			
Average distance haul of one ton—miles	268.19			
Total freight revenue		24,710,591	12	
Average amount received for each ton of freight		1	23	250
Average receipts per ton per mile				460
Freight revenue per mile of road		12,836	80	
Freight revenue per train mile		2	83	199
TOTAL TRAFFIC—				
Operating revenues		29,327,101	66	
Operating revenues per mile of road		15,235	02	
Operating revenues per train mile		2	38	093
Operating expenses		17,729,756	43	
Operating expenses per mile of road		9,210	36	
Operating expenses per train mile		1	43	939
Net operating revenue		11,597,345	23	
Net operating revenue per mile of road		6,024	66	

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TRAFFIC AND MILEAGE STATISTICS—Entire Line—Continued.

Classification.	Item.	Total.
LOCOMOTIVE MILEAGE—REVENUE SERVICE—		
Freight locomotive miles	12,401,584	
Passenger locomotive miles	3,754,919	
Mixed locomotive miles	184,092	
Special locomotive miles	6,485	
Switching locomotive miles	2,492,618	
Total revenue locomotive mileage		18,839,698
Nonrevenue service locomotive miles		536,632
CAR MILEAGE—REVENUE SERVICE—		
FREIGHT CAR MILES—		
Loaded	191,878,914	
Empty	123,468,840	
Caboose	8,544,515	
Total freight car miles		323,892,269
PASSENGER CAR MILES—		
Passenger	9,254,753	
Sleeping, parlor and observation	2,926,627	
Other passenger train cars	7,528,517	
Total passenger car miles		19,709,897
SPECIAL CAR MILES—		
Freight—loaded	60,341	
Caboose	3,850	
Passenger	682	
Other passenger train cars	18	
Total special car miles		64,891
Total revenue car mileage		343,667,057
Nonrevenue service car miles		7,612,560
TRAIN MILEAGE—REVENUE SERVICE—		
Freight train miles	8,548,948	
Passenger train miles	3,587,179	
Mixed train miles	176,568	
Special train miles	4,827	
Total revenue train mileage		12,317,522
Nonrevenue service train miles		475,485

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TRAFFIC AND MILEAGE STATISTICS—State of North Carolina.

Item.	Column for Number Passengers, Tonnage, Etc.	Columns for Revenue and Rates.		
		Dollars.	*Cts.*	*Mills.*
PASSENGER TRAFFIC—				
Number of passengers carried earning revenue	152,593			
Number of passengers carried one mile	2,959,205			
Number of passengers carried one mile per mile of road	32,789			
Average distance carried—miles	19.39			
Total passenger revenue		69,879	60	
Average amount received from each passenger			45	795
Average receipts per passenger per mile			02	361
Total passenger service train revenue		84,127	53	
Passenger service train revenue per mile of road		932	16	
Passenger service train revenue per train mile			68	563
FREIGHT TRAFFIC—				
Number of tons carried of freight earning revenue	927,144			
Number of tons carried one mile	40,073,148			
Number of tons carried one mile per mile of road	444,024			
Average distance haul of one ton—miles	43.22			
Total freight revenue		323,809	02	
Average amount received for each ton of freight			34	925
Average receipts per ton per mile				808
Freight revenue per mile of road		3,587	91	
Freight revenue per train mile		1	65	021
TOTAL TRAFFIC—				
Operating revenues		414,818	67	
Operating revenues per mile of road		4,596	33	
Operating revenues per train mile		1	42	168
Operating expenses		340,098	47	
Operating expenses per mile of road		3,768	40	
Operating expenses per train mile		1	16	559
Net operating revenue		74,720	20	
Net operating revenue per mile of road		827	93	

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TRAFFIC AND MILEAGE STATISTICS—State of North Carolina—Continued.

Classification.	Item.	Total.
LOCOMOTIVE MILEAGE—REVENUE SERVICE—		
Freight locomotive miles	276,711	
Passenger locomotive miles	96,380	
Mixed locomotive miles	27,466	
Special locomotive miles	279	
Switching locomotive miles	28,433	
Total revenue locomotive mileage		429,269
Nonrevenue service locomotive miles		11,986
CAR MILEAGE—REVENUE SERVICE—		
FREIGHT CAR MILES—		
Loaded	2,138,664	
Empty	1,219,105	
Caboose	169,703	
Total freight car miles		3,527,472
PASSENGER CAR MILES—		
Passenger	281,656	
Sleeping, parlor and observation	92	
Other passenger train cars	125,130	
Total passenger car miles		406,878
SPECIAL CAR MILES—		
Freight—loaded	2,672	
Caboose	186	
Total special car miles		2,858
Total revenue car mileage		3,937,208
Nonrevenue service car miles		144,963
TRAIN MILEAGE—REVENUE SERVICE—		
Freight train miles	168,894	
Passenger train miles	95,323	
Mixed train miles	27,378	
Special train miles	186	
Total revenue train mileage		291,781
Nonrevenue service train miles		11,505

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FREIGHT TRAFFIC MOVEMENT—Entire Line.

COMPANY'S MATERIAL EXCLUDED.

Commodity.	Freight Originating on this Road.	Freight Received from Connecting Roads and Other Carriers.	Total Freight Tonnage.	
PRODUCTS OF AGRICULTURE—	*Whole Tons.*	*Whole Tons.*	*Whole Tons.*	*Per Cent.*
Grain	89,214	206,742	295,956	1.48
Flour	46,995	113,020	160,015	.80
Other mill products	49,083	50,812	99,895	.50
Hay	40,753	92,306	133,059	.66
Tobacco	57,448	39,897	97,345	.48
Cotton	528	42,755	43,283	.22
Fruit and vegetables	59,136	64,342	123,478	.61
Other products of agriculture	33,888	14,494	48,382	.24
Total	377,045	624,368	1,001,413	4.99
PRODUCTS OF ANIMALS—				
Live stock	49,636	15,237	64,873	.32
Dressed meats	500	18,034	18,534	.09
Other packing-house products	9,268	42,437	51,705	.26
Poultry, game and fish	845	3,145	3,990	.02
Wool	812	5,764	6,576	.03
Hides and leather	12,146	23,910	36,056	.18
Other products of animals	3,457	2,084	5,541	.03
Total	76,664	110,611	187,275	.93
PRODUCTS OF MINES—				
Anthracite coal	36	21,753	21,789	.10
Bituminous coal	10,577,805	378,966	10,956,771	54.65
Coke	2,246,817	14,010	2,260,827	11.28
Ores	439,675	252,813	692,488	3.45
Stone, sand and other like articles	488,684	166,485	655,169	3.27
Other products of mines	17,924	61,453	79,377	.40
Total	13,770,941	895,480	14,666,421	73.15
PRODUCTS OF FORESTS—				
Lumber	737,401	786,117	1,523,518	7.60
Other products of forests	182,705	27,014	209,719	1.05
Total	920,106	813,131	1,733,237	8.65

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FREIGHT TRAFFIC MOVEMENT—Entire Line—Continued.

Commodity.	Freight Originating on this Road.	Freight Received from Connecting Roads and Other Carriers.	Total Freight Tonnage.	
MANUFACTURES—	*Whole Tons.*	*Whole Tons.*	*Whole Tons.*	*Per Cent.*
Petroleum and other oils	8,789	39,559	48,348	.24
Sugar	2,830	101,484	104,314	.52
Naval stores	21	328	349	.....
Iron, pig and bloom	290,595	43,167	333,762	1.66
Iron and steel rails	3,908	47,291	51,199	.25
Other castings and machinery	92,546	102,163	194,709	.97
Bar and sheet metal	51,210	72,278	123,488	.62
Cement, brick and lime	255,523	173,918	429,441	2.14
Agricultural implements	1,882	23,790	25,672	.13
Wagons, carriages, tools, etc	4,753	8,613	13,366	.07
Wines, liquors and beers	16,746	16,664	33,410	.17
Household goods and furniture	25,439	24,101	49,540	.25
Other manufactures	242,217	390,482	632,699	3.16
Total	996,459	1,043,838	2,040,297	10.18
Merchandise	99,447	70,632	170,079	.85
MISCELLANEOUS—				
Other commodities not mentioned above	122,098	128,383	250,481	1.25
Total tonnage—entire line	16,362,760	3,686,443	20,049,203	100.00
Total tonnage—North Carolina	.....	.....	927,144	100.00

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DESCRIPTION OF EQUIPMENT—Entire Line.

Item.	Number on June 30, 1908.	Number Added During Year.	Number Retired During Year.	Number on June 30, 1909.	Number Fitted With	
					Train Brake.	Automatic Coupler.
LOCOMOTIVES—OWNED OR LEASED—						
Passenger	102			102	102	102
Freight	793			793	793	793
Switching	51			51	51	51
Total locomotives in service	946			946	946	946
Less locomotives leased						
Total locomotives owned	946			946	946	946
CARS—OWNED OR LEASED:						
IN PASSENGER SERVICE—						
First-class cars	224		1	223	223	223
Combination cars	26			26	26	26
Dining cars	7			7	7	7
Baggage, express and postal cars	132		1	131	131	131
Other cars in passenger service	1			1	1	1
Total	390		2	388	388	388
IN FREIGHT SERVICE—						
Box cars	8,636	1	323	8,314	8,307	8,314
Flat cars	761		89	672	670	672
Stock cars	1,517		94	1,423	1,423	1,423
Coal cars	25,990	309	1,179	25,120	25,119	25,120
Total	36,904	310	1,685	35,529	35,519	35,529
IN COMPANY'S SERVICE—						
Officers' and pay cars	7			7	7	7
Gravel cars	137	98	14	221	206	221
Derrick cars	33	2	1	34	33	34
Caboose cars	372	3	22	353	311	353
Other road cars	837	20	81	776	604	776
Total	1,386	123	118	1,391	1,161	1,391
Total cars in service	38,680	433	1,805	37,308	37,068	37,308
Less cars leased						
Total cars owned	38,680	433	1,805	37,308	37,068	37,308

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MILEAGE—Entire Line.

A. MILEAGE OF ROAD OPERATED (All Tracks).

Line in Use.	Line Owned. Main Line.	Line Owned. Branches and Spurs.	Line of Proprietary Companies.	Line Operated Under Lease.	Line Operated Under Trackage Rights.	Total Mileage Operated.	New Line Construct'd During Year.	Rails. Steel.
Miles of single track	1,539.16	360.57	3.51	24.36	13.98	1,941.58	21.99	1,927.60
Miles of second track	274.42					274.42	22.68	274.42
Miles of yard track and sidings	931.50			7.68		939.18	25.77	939.18
Total mileage operated (all tracks)	2,745.08	360.57	3.51	32.04	13.98	3,155.18	70.44	3,141.20

B. MILEAGE OF LINE OPERATED—BY STATES—Single Track.

State.	Line Owned. Main Line.	Line Owned. Branches and Spurs.	Line of Proprietary Companies.	Line Operated Under Lease.	Line Operated Under Trackage Rights.	Total Mileage Operated.	New Line Construct'd During Year.	Rails. Steel.
Virginia	953.89	122.84		24.36		1,101.09	11.45	1,101.09
West Virginia	240.76	212.50				453.26	8.56	453.26
Maryland	15.58				.63	16.21		15.58
North Carolina	87.34	2.48			.43	90.25		89.82
Kentucky	.29	3.46				3.75	1.98	3.75
Ohio	241.30	19.29	3.51		12.92	277.02		264.10
Total mileage operated (single track)	1,539.16	360.57	3.51	24.36	13.98	1,941.58	21.99	1,927.60

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MILEAGE—Entire Line—Continued.

C. MILEAGE OF LINE OWNED, BY STATES—(SINGLE TRACK.)

State.	Line Owned.		Total Mileage Owned.	New Line Constructed During Year.	Rails.
	Main Line.	Branches and Spurs.			Steel.
Virginia	953.89	122.84	1,076.73	10.81	1,076.73
West Virginia	240.76	212.50	453.26	8.56	453.26
Maryland	15.58		15.58		15.58
North Carolina	87.34	2.48	89.82		89.82
Kentucky	.29	3.46	3.75	1.98	3.75
Ohio	241.30	19.29	260.59		260.59
Total mileage owned (Single track)	1,539.16	360.57	1,899.73	21.35	1,899.72

RENEWALS OF RAILS AND TIES—State of North Carolina.

NEW TIES LAID DURING THE YEAR.

Kind.	Number.	Average Price at Distributing Point, Cents.
White oak	34,784	.47
Total	34,784	.47

CONSUMPTION OF FUEL BY LOCOMOTIVES—State of North Carolina.

Locomotives.	Coal—Tons Bituminous.	Total Fuel Consumed —Tons.	Miles Run.	Average Pounds Consumed Per Mile.
REVENUE SERVICE—				
Freight	30,175	30,175	276,711	218.10
Passenger	5,089	5,089	96,380	105.60
Mixed	2,411	2,411	27,466	175.56
Special	15	15	279	107.53
Switching	1,203	1,203	28,433	84.62
Nonrevenue service	542	542	11,986	90.44
Total	39,435	39,435	441,255	178.74
Average cost at distributing point	.92⅛			

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Northampton and Hertford Railway Company.

OFFICERS.

Title.	Name.	Location of Office.
President and Treasurer	Wm. E. Trenchard	Gumberry, N. C.
General Manager or Superintendent	J. F. Pennewell	Gumberry, N. C.
Secretary and Vice-President	T. G. Trenchard	Gumberry, N. C.
Traffic Manager	J. F. Pennewell	Gumberry, N. C.

DIRECTORS.

W. E. Trenchard, T. G. Trenchard, W. F. Dent, Jas. L. Bradley, Mrs. W. E. Trenchard, Mrs. T. G. Trenchard.

PROPERTY OPERATED.

Gumberry, N. C., to Jackson, N. C (miles)	9

CAPITAL STOCK, ETC.

Capital stock	$ 300,000.00
Capital stock, per mile	3,333.33
Cost of road	300,000.00
Cost of road, per mile	3,333.33
Cost of equipment	2,500.00
Operating revenue	10,721.83
Operating expenses	7,262.47
Net operating revenue	3,459.36
Operating revenue, per mile	1,192.00
Operating expenses, per mile	805.83
Total freight revenue	8,719.43
Total passenger train service revenue	1,277.70
Freight revenue, per mile	968.82
Passenger service train revenue, per mile	141.96
Revenue from other sources	724.70
Taxes paid, North Carolina	268.30

Employees: Number—General officers, 1; station agents, 2; enginemen, 1; firemen, 1; conductors, 1; machinists, 1; section foremen and other trackmen, 6; other employees, 1. Total, 14.

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Piedmont Railway Company.

OFFICERS.

Title.	Name.	Location of Office.
President	M. L. Jones	Thomasville, N. C.
Superintendent	A. E. Jones	Thomasville, N. C.
Secretary and Treasurer	J. L. Armfield	Thomasville, N. C.
Traffic Manager	J. T. Henry	Thomasville, N. C.

DIRECTORS.

M. L. Jones, A. E. Jones, T. J. Jerome, J. L. Armfield, J. W. Lambeth, Thomasville, N. C.

PROPERTY OPERATED.

Thomasville, N. C., to Denton, N. C. (miles)	21

CAPITAL STOCK, ETC.

Capital stock	$ 40,000.00
Capital stock, per mile	1,904.00
Cost of road	41,050.00
Cost of road, per mile	1,955.00
Cost of equipment	4,653.00
Cost of equipment, per mile	221.00
Cost of road and equipment, per mile	2,176.00
Operating revenue	5,467.14
Operating expenses	4,208.14
Net operating revenue	1,259.00
Operating revenue, per mile	260.34
Operating expenses, per mile	200.38
Total freight revenue	4,474.53
Total passenger train service revenue	977.11
Freight revenue per mile	213.07
Revenue from other sources	15.50
Taxes paid, North Carolina	301.59

Employees: Number—General officers, 2; station agents, 3; enginemen, 1; firemen, 1; conductors, 1; section foremen and other trackmen, 10. Total, 18.

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Raleigh and Charleston Railroad Company.

OFFICERS.

Title.	Name.	Location of Office.
President	J. Skelton Williams	Richmond, Va.
General Manager or Superintendent	L. A. Boyd	Marion, S. C.
Secretary and Treasurer	W. R. Storrs	Richmond, Va.
Traffic Manager	A. T. Vannerson	Marion, S. C.

DIRECTORS.

John Skelton Williams, W. R. Storrs, Richmond, Va; John Graham, W. E. Weber, R. L. Forrest, Philadelphia, Pa.; J. Wm. Middendorf, Baltimore, Md.; W. J. Montgomery, W. Stackhouse, Marion, S. C.; N. A. McLean, Lumberton, N. C.

PROPERTY OPERATED.

Lumberton, N. C., to Libby, S. C. (miles)	43

CAPITAL STOCK, ETC.

Capital stock	$ 850,000.00
Capital stock, per mile	20,732.00
Funded debt	562,000.00
Funded debt, per mile	13,070.00
Cost of road and eqipment	1,119,136.05
Cost of road and equipment per mile	26,026.44
Operating revenue	78,868.49
Operating expenses	52,237.74
Operating revenue, per mile	1,834.15
Operating expenses, per mile	1,214.83
Total freight revenue	64,343.60
Total passenger train service revenue	14,172.70
Taxes paid, North Carolina	993.09

Employees: Total, 61.

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Raleigh and Southport Railway Company.

OFFICERS.

Title.	Name.	Location of Office.
President and General Manager	John A. Mills	Raleigh, N. C.
First Vice-President	F. J. Lisman	New York, N. Y.
Attorney	R. N. Simms	Raleigh, N. C.
Secretary-Treasurer and Assistant General Manager	F. T. Ricks	Raleigh, N. C.
Auditor	F. L. Long	Raleigh, N. C.
General Freight Agent	J. O. Hendley	Raleigh, N. C.

DIRECTORS.

John A. Mills, Raleigh, N. C.; F. T. Ricks, Raleigh, N. C.; K. B. Johnson, Cardenas, N. C.; J. R. Chamberlain, Raleigh, N. C.; F. O. Moring, Raleigh, N. C.; F. J. Lisman, New York, N. Y.; T. B. Moseley, Raleigh, N. C.

PROPERTY OPERATED.

Raleigh and Southport Railway—Caraleigh Mills to Fayetteville, N. C. (miles)	60.50
Southern Railway—Raleigh to Caraleigh Mills—trackage rights (miles)	3.00
Atlantic Coast Line—Fayetteville (miles)	.50
Total	64.00

CAPITAL STOCK, ETC.

Capital stock	$ 600,000.00
Capital stock per mile	10,000.00
Funded debt	626,000.00
Funded debt per mile	10,667.00

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CONSTRUCTION AND EQUIPMENT.

Cost of road	$ 1,109,360.42
Cost of equipment	128,312.10
General expenditures	21,211.60

INCOME ACCOUNT.

Operating revenues	$ 140,372.25		
Operating expenses	89,564.93		
Net operating revenue		$ 50,807.32	
Taxes accrued		2,590.00	
Operating income			$ 48,217.32
Gross corporate income			48,217.32
DEDUCTIONS—			
Other rents—debits:			
Hire of equipment—balance		6,920.00	
Interest accrued on funded debt		27,610.70	
Other interest		1,277.47	
Total deductions from gross corporate income			35,808.17
Net corporate income			12,409.15
Disposition of net corporate income—			
Additions and betterments charged to income			12,409.15

PROFIT AND LOSS ACCOUNT.

	Debit.	Credit.
Balance credit June 30, 1908	$	$ 8,847.70
Surplus		12,158.10
To adjustment	251.05	
Balance credit June 30, 1909	20,754.75	
Total	21,005.80	21,005.80

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OPERATING EXPENSES.

Maintenance of way and structures	$ 25,151.33
Maintenance of equipment	13,206.68
Traffic expenses	4,964.11
Transportation expenses	41,138.28
General expenses	5,104.53
Total	89,564.93
Ratio operating expenses to operating revenues (per cent)	63.76

ASSETS.

Cost of road	$ 1,109,360.42
Cost of equipment	128,312.10
General expenditures	21,211.60
Stocks owned	1,680.00
Cash and current assets	15,006.50
Funded debt owned	44,000.00
Materials and supplies	5,317.73
Total	1,324,888.35

LIABILITIES.

Capital stock	$ 600,000.00
Funded debt	626,000.00
Current liabilities	73,167.67
Accrued interest on funded debt not yet payable	4,714.88
Profit and loss	20,754.75
Total	1,324,637.30

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OPERATING REVENUES.

Account.	Total Revenues.
REVENUE FROM TRANSPORTATION—	
Freight revenue	$ 103,705.26
Passenger revenue	30,350.29
Excess baggage revenue	149.94
Mail revenue	4,091.12
Express revenue	880.85
Total passenger service train revenue	35,472.20
Switching revenue	42.00
Total revenue from transportation	139,219.46
REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION—	
Storage—freight	117.39
Car service	874.25
Rents of buildings and other property	161.15
Total revenue from operations other than transportation	1,152.79
Total operating revenues	140,372.25

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Randolph and Cumberland Railway Company.

OFFICERS.

Title.	Name.	Location of Office.
President, General Counsel and General Manager	Morrison H. Caldwell	Carthage, N. C.
Vice-President and Treasurer	B. M. Fellows	New York.
Secretary	M. D. Barnes	New York.
Auditor	T. L. Riddle	Carthage, N. C.
General Superintendent	P. K. Kennedy	Carthage, N. C.

DIRECTORS.

S. P. McConnell, New York; B. M. Fellows, New York; Edward W. Shedd, Carthage, N. C.; Morrison H. Caldwell, Carthage, N. C.; M. D. Barnes, New York,; P. K. Kennedy, Carthage, N. C.

PROPERTY OPERATED.

Randolph and Cumberland Railway—Carthage to Hallison—owned (miles)	8.50
Carthage Railroad—Cameron to Carthage—leased (miles)	10.00
Total	18.50

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INCOME ACCOUNT.

OPERATING INCOME—			
Rail operations:			
Operating revenues	$ 25,488.89		
Operating expenses	13,659.49		
Net operating revenue		$ 11,829.40	
Total net revenue		11,829.40	
Taxes accrued		1,078.15	
Operating income			$ 10,751.25
Gross corporate income			10,751.25
DEDUCTIONS FROM GROSS CORPORATE INCOME—			
Rents accrued for lease of other roads		1,440.00	
Interest accrued on funded debt		6,900.00	
Other interest		585.65	
Total deductions from gross corporate income			8,925.65
Net corporate income			1,825.60
Balance for year carried forward to credit of profit and loss			1,825.60

OPERATING REVENUES.

Account.	Total Revenues.
REVENUE FROM TRANSPORTATION—	
Freight revenue	$ 21,080.26
Passenger revenue	3,164.84
Mail revenue	792.24
Express revenue	420.00
Other passenger train revenue	31.55
Total passenger service train revenue	4,408.63
Total revenue from transportation	25,488.89
Total operating revenues	25,488.89

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OPERATING EXPENSES

Item.	Amount.
Maintenance of way and structures	$ 3,056.22
Maintenance of equipment	1,151.42
Transportation expenses	6,771.30
General expenses	2,680.55
Total operating expenses	13,659.49

COST OF ROAD, CAPITAL STOCK, ETC.

Cost of road	$ 1,179,565.09
Cost of equipment	9,554.48
Cash and current assets	6.380.37
Profit and loss	1,469.19
Capital stock	1,000,000.00
Funded debt	205,295.00
Current liabilities	6,504.37

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Red Springs and Bowmore Railroad Company.

OFFICERS.

Title.	Name.	Location of Office.
President	W. F. Williams	Red Springs, N. C.
Secretary and Treasurer	Jas. G. Williams	Red Springs, N. C.
Traffic Manager	J. A. Byrne	Red Springs, N. C.

PROPERTY OPERATED.

Red Springs, N. C., to Wagram, N. C. (miles)	12

CAPITAL STOCK, ETC.

Cost of road	$ 21,600.00
Cost of road, per mile	1,800.00
Cost of equipment	4 575.00
Cost of equipment, per mile	381.25
Cost of road and equipment, per mile	2,181.25
Operating revenue	6,700.00
Operating expenses	5,500.00
Net operating revenue	1,200.00
Operating revenue, per mile	558.33
Operating expenses, per mile	458.33
Total freight revenue	6,700.00
Freight revenue, per mile	558.33

Employees: Number—General officers, 3; office clerks, 1; station agents, 2; enginemen, 2; firemen, 2; section foremen and other trackmen, 5. Total, 15.

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Roanoke River Railway Company.

OFFICERS.

Title.	Name.	Location of Office.
President	G. W. Morrow	Townsville, N. C.
General Manager or Superintendent	W. F. Howland	Townesville, N. C.
Secretary and Treasurer	J. T. Morrow	Henderson, N. C.
General Freight Agent	V. C. Tompkins	Raleigh, N. C.

PROPERTY OPERATED.

Manson, N. C., to Townsville, N. C. (miles)	10.50

CAPITAL STOCK, ETC.

Capital stock	$ 90,000.00
Capital stock, per mile	8,571.43
Funded debt	58,000.00
Funded debt, per mile	5,523.80
Cost of road	131,226.72
Cost of road, per mile	12,497.78
Cost of equipment	7,718.63
Cost of equipment, per mile	735.11
Cost of road and equipment, per mile	13,237.65
Operating revenue	4,541.83
Operating expenses	5,598.52
Net operating deficit	1,056.69
Operating revenue, per mile	432.55
Operating expenses, per mile	533.19
Total freight revenue	3,178.53
Total passenger train service revenue	911.47
Freight revenue, per mile	302.72
Total number passengers carried earning revenue	3,268.00
Passenger service train revenue, per mile	86.80
Revenue from other sources	451.83
Average receipts per passenger, per mile	.03153
Taxes paid, North Carolina	363.71

Employees: Number—General officers, 3; station agents, 3; enginemen, 1; firemen, 1; conductors, 1; section foremen and other trackmen, 5; other employees, 9. Total, 23.

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Snowbird Valley Railway Company.

OFFICERS.

Title.	Name.	Location of Office.
President	J. Q. Barker	Andrews, N. C.
General Manager and Secretary	E. G. Hennermann	Andrews, N. C.
Vice-President and Treasurer	W. A. Lewin	Andrews, N. C.

DIRECTORS.

J. Q. Barker, W. A. Lewin, E. G. Hennermann, C. M. Hickerson, Andrews, N. C.; W. B. Hamrick, Staunton, Va.

PROPERTY OPERATED.

Andrews, N. C., to Snowbird Creek (miles)	14.09

CAPITAL STOCK, ETC.

Capital stock	$ 75,000.00
Capital stock, per mile	5,322.92
Funded debt (not bonds)	54,272.56
Funded debt, per mile	3,851.85
Cost of road	114,108.25
Cost of road, per mile	8,098.53
Cost of equipment	15,164.31
Cost of equipment, per mile	1,076.24
Cost of road and equipment, per mile	9,174.77
Operating revenue	18,026.25
Operating expenses	39,508.30
Net operating revenue	(D)21,482.05
Operating revenue, per mile	1,279.36
Operating expenses, per mile	2,803.99
Total freight revenue	18,026.25
Freight revenue, per mile	1,279.36
Taxes paid, North Carolina	43.95

Employees: Number—General officers, 4; enginemen, 2; firemen, 2; conductors, 2; section foremen and other trackmen, 8; other employees, 5. Total, 23.

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Tennessee and North Carolina Company.

OFFICERS.

Title.	Name.	Location of Office.
President	J. B. Hart	Clarksburg, W. Va.
General Manager or Superintendent	A. J. McMahan	Newport, Tenn.
Secretary and Treasurer	C. R. Drewry	Baltimore, Md.
Traffic Manager	A. J. McMahan	Newport, Tenn.

DIRECTORS.

C. I. James, Norman James, Baltimore, Md.; J. D. Lacy, Wood Beal, Chicago Ill.; J. B. Hart, Clarksburg, W. Va.

PROPERTY OPERATED.

Newport, Tenn., to Mt. Sterling, N. C. (miles)	21

CAPITAL STOCK, ETC.

Capital stock	$ 300,000.00
Capital stock, per mile	14,286.00
Funded debt	300,000.00
Funded debt per mile	14,286.00
Cost of road	600,000.00
Cost of road, per mile	28,571.00
Cost of equipment, included in cost of road	
Cost of road and equipment, per mile	28,571.00
Operating revenue	23,336.83
Operating expenses	18,269.52
Net operating revenue	5,067.31
Operating revenue, per mile	1,111.27
Operating expenses, per mile	869.97
Total freight revenue	17,509.66
Total passenger train service revenue	5,729.33
Freight revenue, per mile	833.79
Total number passengers carried earning revenue	9,927
Passenger service train revenue, per mile	272.82
Revenue from other sources	97.84
Average receipts per passenger, per mile	.0506
Taxes paid, North Carolina	55.00

Employees: Number—General officers, 1; office clerks, 1; station agents, 7; enginemen, 2; firemen, 1; conductors, 1; machinists, 1; section foremen and other trackmen, 15. Total, 29.

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Tallulah Falls Railway Company.

OFFICERS.

Title.	Name.	Location of Office.
President	A. B. Andrews	Raleigh, N. C.
Vice-President	Fairfax Harrison	Washington, D. C.
Superintendent	J. A. Dodson	Cornelia, Ga.
Secretary	H. W. Miller	Raleigh, N. C.
Treasurer	H. C. Ansley	Washington, D. C.
Auditor	A. H. Plant	Washington, D. C.
Traffic Manager	J. A. Dodson	Cornelia, Ga.

DIRECTORS.

A. B. Andrews, Raleigh, N. C; Fairfax Harrison, Washington, D. C.; Hamilton McWhorter, Athens, Ga.; J. A. Dodson, Cornelia, Ga.; J. T. Peyton, Cornelia, Ga.

PROPERTY OPERATED—North Carolina.

From Georgia State Line to Franklin, N. C. (miles)	14.50

CAPITAL STOCK, ETC.

Capital stock	$ 327,500.00
Capital stock per mile	5,647.00
Funded debt	1,454,226.00
Funded debt per mile	25,073.00
Receiver's certificates	64,800.00
Cost of road—entire line	1,629,955.48
Cost of road per mile—entire line	28,102.68
Cost of road, State of North Carolina	440,574.59
Cost of road per mile, State of North Carolina	30,384.45
Balance—current liabilities	65,986.37
Freight earnings, North Carolina	5,605.97
Passenger earnings, North Carolina	7,642.47
Operating revenue, North Carolina	14,292.88
Operating revenue per mile, North Carolina	985.71
Operating expenses, North Carolina	16,302.12
Operating expenses per mile, North Carolina	1,124.28
Taxes paid, North Carolina	473.60
Employees	72

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Virginia and Carolina Southern Railroad Company.

OFFICERS.

Title.	Name.	Location of Office.
President	J. F. L. Armfield	Fayetteville, N. C.
General Manager or Superintendent	C. N. Blue	Aberdeen, N. C.
Treasurer	W. A. Blue	Aberdeen, N. C.
Secretary	A. T. McLean	Lumberton, N. C.

DIRECTORS.

A. W. McLean, Lumberton, N. C.; J. F. L. Armfield, Fayetteville, N. C.; John Blue, Aberdeen, N. C.; C. N. Blue, Aberdeen, N. C.; W. A. Blue, Aberdeen, N. C.

PROPERTY OPERATED.

From Lumberton, N. C., to St. Pauls, N. C. (miles)	14.50

CAPITAL STOCK, ETC.

Capital stock	$ 118,000.00
Funded debt	120,000.00
Funded debt per mile	8,000.00
Cost of road	226,129.83
Cost of road per mile	15,591.02
Cost of equipment	Leased.
Cost of equipment per mile	Leased.
Operating revenue	18,094.56
Operating expenses	12,664.99
Net operating revenue	5,429.87
Operating revenue per mile	1,248.00
Operating expenses per mile	873.44
Total freight revenue	17,186.18
Total passenger train service revenue	908.68
Freight revenue per mile	1,185.25
Total number passengers carried earning revenue	782
Passenger service train revenue per mile	67.30
Revenue from other sources	8.35
Taxes paid, North Carolina	108.75

Employees: Number—General officers, 5; office clerks, 3; station agents, 2; enginemen, 2; firemen, 2; conductors, 1; section foremen and other trackmen, 10. Total, 25.

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Warrenton Railroad Company.

OFFICERS.

Title.	Name.	Location of Office.
President	J. M. Gardner	Warrenton, N. C.
General Manager or Superintendent	B. P. Terrell	Warrenton, N. C.
Secretary and Treasurer	C. R. Rodwell	Warrenton, N. C.

DIRECTORS.

W. B. Boyd, R. B. Boyd, W. T. Johnson, T. M. Caserly, J. G. King, W. J. Norwood, Warrenton, N. C.

PROPERTY OPERATED.

From Warrenton, N. C., to Warren Plains, N. C., (miles)	3

CAPITAL STOCK, ETC.

Capital stock	$ 13,200.00
Capital stock per mile	4,400.00
Funded debt	4,000.00
Funded debt per mile	1,333.33
Cost of road	17,200.00
Cost of road and equipment per mile	5,733.33
Operating revenue	11,133.11
Operating expenses	7,890.77
Net operating revenue	3,242.34
Operating revenue per mile	3,711.04
Operating expenses per mile	2,630.26
Total freight revenue	8,396.21
Total passenger train service revenue	2,736.90
Freight revenue per mile	2,798.74
Total number passengers carried earning revenue	747
Passenger service train revenue per mile	912.30
Taxes paid, North Carolina	124 80

Employees: Number—General officers, 3; station agents and conductors, 1; other station men, 2; enginemen, 1; firemen, 1. Total, 8.

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Washington and Vandemere Railroad Company.

OFFICERS.

Title.	Name.	Location of Office.
President	A. D. MacLean	Washington, N. C.
General Manager or Superintendent	W. H. Royall	Wilmington, N. C.
Secretary	Jno. H. Small	Washington, N. C.
Treasurer	Jos. F. Post	Wilmington, N. C.

DIRECTORS.

A. D. MacLean, Geo. T. Leach, Jno. H. Small, Washington, N. C.; Michael Jenkins, Baltimore, Md.; R. D. Cronly, Petersburg, Va.

PROPERTY OPERATED.

From Washington, N. C., to Vandemere, N. C. (miles)	39.81

CAPITAL STOCK, ETC.

Capital stock	$ 125,000.00
Capital stock per mile	3,139.91
Funded debt	720,000.00
Funded debt per mile	18,085.91
Cost of road	757,836.49
Cost of road per mile	19,036.33
Cost of equipment	84,039.60
Cost of equipment per mile	2,111.02
Cost of road and equipment per mile	21,147.35
Operating revenue	18,645.65
Operating expenses	32,423.16
Net operating revenue	13,777.51
Operating revenue per mile	503.94
Operating expenses per mile	876.30
Total freight revenue	9,479.61
Total passenger train service revenue	9,132.25
Freight revenue per mile	256.21
Passenger service train revenue per mile	246.82
Revenue from other sources	33.79
Taxes paid North Carolina	861.23

Employees: Number—General officers, 5; station agents, 3; other station men, 1; enginemen, 1; firemen, 1; conductors, 1; section foremen and other trackmen, 26; other employees, 8. Total, 46.

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Wellington and Powellsville Railroad Company.

OFFICERS.

Title.	Name.	Location of Office.
President and Treasurer	Horton Corwin, Jr.	Edenton, N. C.
Superintendent	W. M. Corwin	Ahoskie, N. C.
Secretary	W. D. Pruden	Edenton, N. C.
General Freight and Passenger Agent	J. J. Harrison	Windsor, N. C.

DIRECTORS.

Horton Corwin, Jr., Mrs. Elizabeth Branning, W. D. Pruden, Edenton, N. C.; E. F. Branning, New York City; E. Schryver, Cincinnati, Ohio; Mrs. F. V. S. Branning, Bradford, Pa.; C. J. Murray, Narrowsburg, N. Y.

PROPERTY OPERATED.

From Windsor, N. C., to Ahoskie, N. C. (miles)	22

CAPITAL STOCK, ETC.

Capital stock	$ 90,000.00
Capital stock per mile	4,090.91
Cost of road and equipment	171,884.99
Cost of road and equipment per mile	7,811.36
Operating revenue	35,591.64
Operating expenses	33,475.74
Net operating revenue	2,115.90
Operating revenue per mile	1,617.80
Operating expenses per mile	1,521.62
Total freight revenue	28,042.11
Total passenger train service revenue	7,549.53
Freight revenue per mile	1,274.64
Total number passengers carried earning revenue	12,773
Passenger service train revenue per mile	343.56
Average receipts per passenger per mile	.02965
Taxes paid, North Carolina	504.65

Employees: Number—General officers, 4; office clerks, 1; station agents, 7; other station men, 2; enginemen, 2; firemen, 2; conductors, 2; machinists, 1; section foremen and other trackmen, 16; other employees, 6. Total, 43.

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STREET RAILWAYS.

Asheville Electric Company.

OFFICERS.

Title.	Name.	Address.
President	J. E. Rankin	Asheville, N. C.
Secretary	H. W. Plummer	Asheville, N. C.
Treasurer	H. M. Francis	New York, N. Y.
Manager	H. W. Plummer	Asheville, N. C.

DIRECTORS.

J. E. Rankin, H. W. Plummer, J. C. Martin, B. M. Jones, Asheville, N. C.

PROPERTY OPERATED.

City of Asheville, N. C.—	
Length of main track (miles)	13
Sidings and switches (miles)	1

CAPITAL STOCK, ETC.

Capital stock authorized—preferred	$ 500,000.00
Capital stock authorized—common	750,000.00
Capital stock issued and outstanding—preferred	222,000.00
Capital stock issued and outstanding—common	532,500.00
Number of shares issued and outstanding—preferred	222
Number of shares issued and outstanding—common	5,325
Number of stockholders	8

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FUNDED DEBT.

Description—	
First mortgage, 40 years, May 1, 1901	$ 750,000.00

GENERAL EXHIBIT FOR THE YEAR.

Gross earnings from operations, as per Schedule A	$ 275,888.39	
Operating expenses, as per Schedule B	176,923.06	
Net earnings from operation		$ 98,965.33
Miscellaneous income—		
Total income from other sources than operation		4,156.54
Gross income above operating expenses		103,121.87
Deductions from income—		
Interest on funded debt	37,500.00	
Sundry interest	858.50	
Taxes	16,200.00	
Permanent improvements	127,460.07	
Other deductions from income	40,473.07	
Total deductions from income		222,491.64
Net deficit		(D) 119,369.77

EARNINGS AND EXPENSES OF OPERATION.

SCHEDULE A.—EARNINGS FROM OPERATION.

Receipts from passengers carried	$ 155,540.95
Receipts from power	7,180.47
Receipts from express	2,100.00
Receipts from gas	13,148.10
Receipts from rentals	272.00
Receipts from electric street lighting	12,580.00
Receipts from electric lights, residences	87,031.16
Receipts from advertising in cars	823.99
Miscellaneous receipts	3,026.07
Gross income from operation	281,702.76
Less rebates, discounts on light, power and gas and charges for uncollectible bills	5,814.37
	275,888.39

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EARNINGS AND EXPENSES OF OPERATION—Continued.

SCHEDULE B.—OPERATING EXPENSES.

MAINTENANCE.		
Way and structures—		
Maintenance of track and roadway	$ 9,778.14	
Maintenance of electric line	3,125.54	
Maintenance of buildings and fixtures	278.40	
Total		$ 13,182.08
Equipment—		
Maintenance of steam plant	255.36	
Maintenance of electric plant	356.89	
Maintenance of cars	4,684.62	
Maintenance of electric equipment of cars	1,947.19	
Miscellaneous shop expenses	439.42	
Total		7,683.48
TRANSPORTATION.		
Operation of power plant—		
Power plant wages	2,471.13	
Fuel for power	103.58	
Lubricants and waste for power plant	62.20	
Miscellaneous supplies and expenses of power plant	429.41	
Hired power	13,011.23	
Total		16,077.55
Operation of cars—		
Superintendence of transportation	1,327.66	
Wages of conductors	17,984.94	
Wages of motormen	18,919.20	
Wages of car-house employees	1,026.71	
Car service supplies	671.36	
Miscellaneous car service expenses	3,599.63	
Cleaning and sanding track	1,085.04	
Total		44,314.54

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EARNINGS AND EXPENSES OF OPERATION—Continued.

SCHEDULE B.—OPERATING EXPENSES.

GENERAL.

Salaries of general officers	$ 1,962.50	
Salaries of clerks	2,924.43	
Printing and stationery	323.75	
Miscellaneous office expenses	737.57	
Stores expenses	207.78	
Park expenses	4,212.03	
Advertising and attractions	4,603.20	
Miscellaneous general expenses	1,454.60	
Damages	4,828.73	
Legal expenses in connection with damages	1,456.10	
Miscellaneous legal expenses	61.15	
Maintenance of trust	37.50	
Insurance	2,130.00	
Total		$ 24,939.34
Grand total operating expenses, railway department		106,496.99
Grand total operating expenses, light and power		55,965.11
Grand total operating expenses, gas		14,460.96
		176,923.06

EQUIPMENT OWNED.

Box passenger cars equipped for the electric power	16
Open passenger cars equipped for the electric power	18

VOLUME OF TRAFFIC.

Number of passengers carried during year	3,472,091
Number passengers carried per mile of track operated	267,084
Number of car miles run	677,797

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Carolina Power and Light Company.

OFFICERS.

Title.	Name.	Address.
President	Chas. E. Johnson	Raleigh, N. C.
Secretary	H. H. Dalton	Raleigh, N. C.
Treasurer	H. H. Dalton	Raleigh, N. C.
Manager	H. H. Carr	Raleigh, N. C.

DIRECTORS.

Chas. E. Johnson, Jas. E. Shepherd, Raleigh, N. C.; S. Z. Mitchell, J. D. Mortimer, New York; G. J. Anderson, R. J. McClelland, New York; S. M. Smith, York, Pa.; J. E. Ways, New York, David Reppy, Jr., Philadelphia, Pa.

PROPERTY OPERATED.

City of Raleigh, N. C —	
Length of main track	10.03
Sidings and switches	1.03
Total mileage, including sidings and switches	11.06

System of electric motive power in use—Overhead trolley.
Motive power—Electricity.

CAPITAL STOCK, ETC.

Capital stock authorized—preferred	$ 1,250,000.00
Capital stock authorized—common	2,500,000.00
Capital stock, issued and outstanding—preferred	200,000.00
Capital stock, issued and outstanding—common	1,000,000.00
Number of shares issued and outstanding—preferred	2,000
Number of shares issued and outstanding—common	10,000
Number of stockholders	20

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FUNDED DEBT.

Description—	
First mortgage bonds authorised, $5,000,000, issued	$ 360,000.00
5 per cent.—10 year gold notes, $790,000, issued	790,000.00

GENERAL EXHIBIT FOR THE YEAR.

Gross earnings from operation, as per schedule A	$ 170,426.45	
Operating expenses as per schedule B	138,335.79	
Net earnings from operation		$ 32,090.66
Miscellaneous Income—		
Total income from other sources than operation		3,077.27
Gross income above operating expenses		35,167.93
Deductions from Income—		
Interest on funded debt	3,767.91	
Taxes	2,455.38	
Other deductions from income—sundry interest	12,915.29	
Total deductions from income		19,138.58
Net income		16,029.35

EARNINGS AND EXPENSES OF OPERATION.

Schedule A.—Earnings from Operation.

Receipts from passengers carried	$ 70,259.40
Receipts from electric street lighting	12,118.59
Receipts from electric lights, residences and power	87,149.46
Receipts from advertising in cars	350.03
Misceallaneous receipts	548.97
Gross income from operation	170,426.45

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EARNINGS AND EXPENSES OF OPERATION—Continued.

SCHEDULE A.—EARNINGS FROM OPERATION.

WATER POWER.

Wages—Dam and water conduits	$	893.85		
Power plant		1,374.73		
Lubricants and waste		7.88		
Miscellaneous supplies and expenses		178.29	$	2,454.75
Dams and water conduits		129.65		
Reservoirs and forebays and tail races	(C)	83.66		
Wheels, gates and governors		265.82		
Electric generating plant		168.08		
Buildings and fixtures		253.39		
Telephone system		216.39		
Miscellaneous		24,038.74		24,988.41
Wages—Transformer station		1,014.49		
Patrolmen		1,174.19		
Miscellaneous supplies and expenses		76.32		
Operations boat		304.91		2,569.91
Poles and wire support		10,031.39		
Telephone system		.08		
Transformer station buildings		154.38		
Patrol houses and fixtures		10.65		
Transformer and switching apparatus		102.61		10,299.11
Salaries	(C)	166.70		
Supplies and expenses	(C)	49.65		
Setting and removing meters and transformers	(C)	4.68	(C)	221.03
Pole line	(C)	55.13		
Transformers		91.44		
Meters		28.85		
Customers' installation	(C)	3.39		61.77

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EARNINGS AND EXPENSES OF OPERATION—Continued.

SCHEDULE A.—EARNINGS FROM OPERATION.

STEAM POWER.

Generator room lavor	$ 4,442.54		
Fuel	12,569.62		
Water	738.57		
Lubricants and waste	382.99		
Power purchased	4,691.77		
Miscellaneous supplies and expenses	115.18	$	22,940.67
Station buildings	15.13		
Boilers	402.62		
Prime mover	338.29		
Auxiliaries	68.03		
Electrical equipment	1.92		
Miscellaneous station equipment	36.36		
Milburnie	346.61		1,208.96
Salaries	(C) .25		
Supplies and expenses	(C) 14.45		
Setting and removing meters and transformers	639.70		
Commercial arc lamps	199.73		
Incandescent lamps	3,510.00		
Miscellaneous	20.61		4,355.34
Pole line	1,696.32		
Meters	615.39		
Commercial arc lights	126.17		
Customers' installation	642.10		3,079.98
Arc lamps, trimming and inspecting	994.61		
Incandescent lamps, renewals and inspecting	11.20		1,005.81
Arc lamps	1,287.31		1,287.31
Soliciting new business—expenses	3,404.37		3,404.37
Salaries of general officers	5,224.17		
Salaries of office clerks	1,845.74		
Printing and stationery—general	380.46		
Expenses—general	382.93		
Legal expenses—general	157.50		
Injuries and damages	1,509.57		
Insurance	935.73		
Stable	240.79		
Rent	788.56		11,465.45
Total operating expenses, steam power and water power departments			88,900.81

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EARNINGS AND EXPENSES OF OPERATION—Continued.

SCHEDULE B.—OPERATING EXPENSES.

MAINTENANCE.		
Way and structures—		
Maintenance of track and roadway	$ 1,315.57	
Maintenance of electric line	415.75	
Maintenance of buildings and fixtures	(C) 84.18	
Total		$ 1,647.14
Equipment—		
Maintenance of steam plant	295.99	
Maintenance of electric plant	45.09	
Maintenance of cars	4,833.07	
Maintenance of electric equipment of cars	88.98	
Maintenance of miscellaneous equipment	29.99	
Maintenance of Milburnie	(C) 29.90	
Miscellaneous shop expenses	94.11	
Total		5,357.33
TRANSPORTATION.		
Operation of power plant—		
Power plant wages	2,063.55	
Fuel for power	5,738.30	
Water for power	354.93	
Lubricants and waste for power plant	200.51	
Miscellaneous supplies and expenses of power plant	52.90	
Hired power	2,380.66	
Total		10,790.85
Operation of cars—		
Superintendence of transportation	1,020.00	
Wages of conductors	7,919.96	
Wages of motormen	7,953.19	
Wages of Miscellaneous car service employees	112.31	
Car service supplies	185.21	
Miscellaneous car service expenses	961.56	
Cleaning and sanding tracks	562.59	
Total		18,714.62

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EARNINGS AND EXPENSES OF OPERATION—Continued.

SCHEDULE B.—OPERATING EXPENSES.

GENERAL.		
Salaries of general officers	$ 5,199.16	
Salaries of clerks	1,360.49	
Printing and stationery	347.42	
Stable expenses	211.20	
Advertising and attractions	803.94	
Miscellaneous general expenses	1,205.88	
Damages	1,869.31	
Legal expenses in connection with damages	97.80	
Miscellaneous legal expenses	257.60	
Rent of land and buildings	655.00	
Insurance	917.24	
Total		$ 12,925.04
Grand total operating expenses		49,434.98

EQUIPMENT OWNED.

Box passenger cars equipped for the electric power	9
Open passenger cars equipped for the electric power	14
Total passenger cars, all kinds	23
Trailers	9

VOLUME OF TRAFFIC.

Number of passengers carried during year	1,675,146
Number of passengers carried per mile of track operated	16,751
Number of car miles run	500,992
Average number of persons employed	150

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Charlotte Electric Railway, Light and Power Company.

OFFICERS.

Title.	Name.	Address.
President	E. D. Latta	Charlotte, N. C.
Secretary	J. L. Chambers	Charlotte, N. C.
Treasurer	E. D. Latta	Charlotte, N. C.
Manager	E. D. Latta, Jr	Charlotte, N. C.
Superintendent	E. D. Latta, Jr	Charlotte, N. C.

DIRECTORS.

E. D. Latta, Charlotte; E. B. Springs, New York; F. B. McDowell, J. L. Chambers, E. D. Latta, Jr., T. T. Allison, Jno. M. Scott, Charlotte.

PROPERTY OPERATED.

City of Charlotte, N. C.—	
Length of main track (miles)	12.12
Sidings and switches (miles)	6.79
Total mileage, including sidings and switches	18.91
Mileage within corporate limits	16.50
Mileage outside corporate limits	2.41

System of electric motive power in use—General Electric and Westinghouse.
Motive power—Electricity generated by gas engine.

CAPITAL STOCK, ETC.

Capital stock issued and outstanding—common	$ 225,000.00
Number of shares issued and outstanding—common	2,250
Number of stockholders	7

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FUNDED DEBT.

Description—	
30-year 5 per cent. bonds first mortgage	$ 364,000.00
30-year 5 per cent. gold bonds refunding and extension	339,000.00
9 bonds returned under sinking clause fund since last report	

GENERAL EXHIBIT FOR THE YEAR.

Gross earnings from operation, as per schedule A	$ 256,985.58	
Operating expenses, as per schedule B	186,981.23	
Net earnings from operation		$ 70,004.35
Deductions from income:		
Interest on funded debt	35,150.00	
Total deductions from income		35,150.00
Net income		34,854.35

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EARNINGS AND EXPENSES OF OPERATION—Continued.

REPORT BY DEPARTMENTS FOR YEAR ENDING JUNE 30, 1909.

Railway Department—			
By total income from all sources	$	$ 164 433.97	
To transportation	60,738.02		
To ways and structures	5,766.24		
Rolling stock and equipment	12,543.69		
Contributory expenses	41,639.17	120,687.12	$ 43,746.85
Electric Department—			
By total income from all sources		29,496.66	
To maintenance	2,853.36		
To manufacturing	12,766.68		
To distribution	97.26		
To contributory expenses	10,584.46	26,301.76	3,194.90
Gas Department—			
By total income from all sources		60,188.16	
To manufacturing	21 463.74		
To maintenance	2,348.47		
To distribution	820.29		
To contributory expenses	13,553.21	38,185.71	22,002.45
By total income from all sources		2,866.79	
To production	915.38		
To maintenance	292.57		
To distribution	20.10		
To contributory expenses	578.59	1,806.64	1,060.15
			70,004.35
To interest on funded debt			35,150.00
Net income from all departments			34,854.35

EQUIPMENT OWNED.

Box passenger cars equipped for the electric power	24
Open passenger cars equipped for the electric power	15
Other passenger cars equipped for the electric power	5
Total passenger cars, all kinds	39
Electric motors	92

VOLUME OF TRAFFIC.

Number of passengers carried during year	3,718,563

ACCIDENTS TO PERSONS.

Killed—none.
Injured—six.

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Durham Traction Company.

OFFICERS.

Title.	Name.	Address.
President	R. H. Wright	Durham, N. C.
Secretary	J. M. Mustrad	Durham, N. C.
Treasurer	R. H. Wright	Durham, N. C.
Manager	R. L. Lindsay	Durham, N. C.
Superintendent	R. L. Lindsay	Durham, N. C.

DIRECTORS.

R. H. Wright, J. S. Carr, J. S. Carr, Jr., H. A. Foushee, T. J. Lambe, Durham, N. C.

PROPERTY OPERATED.

City of Durham, N. C—	
Length of main track (miles)	5.90
Sidings and switches	.30
Total mileage including sidings and switches	6.20
Mileage within corporate limits	4.20
Mileage outside corporate limits	1.70

System of electric motive power in use—550 volts D. C., G. E. 54 and 67, and Westinghouse, 101 B. motors.

Motive power—Electric.

CAPITAL STOCK.

Capital stock authorized—preferred	$ 200,000.00
Capital stock authorized—common	300,000.00
Capital stock issued and outstanding—preferred	200,000.00
Capital stock issued and outstanding—common	300,000.00
Number of shares issued and outstanding—preferred	2,000
Number of shares issued and outstanding—common	3,000

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FUNDED DEBT.

Description—	
400 $1,000 40 year 5 per cent gold bonds	$ 400,000.00
Less 50 bonds in treasury	50,000.00
	350,000.00
Bills payable (notes in bank)	20,000.00

GENERAL EXHIBIT FOR THE YEAR.

Gross earnings from operation as per Schedule A	$ 154,687.23	
Operating expenses, as per schedule B	120,392.60	
Net earnings from operation		$ 34,294.63
Deductions from income—		
Interest on funded debt	17,500.00	
Taxes	5,496.88	
Permanent improvements	23,381.12	
Total deductions from income		46,378.00
Total deficit for year ending June 30, 1909		12,083.37

EARNINGS AND EXPENSES OF OPERATION

SCHEDULE A.—EARNINGS FROM OPERATION.

Receipts from passengers carried	$ 68,022.92
Receipts from electric street lighting	10,121.99
Receipts from electric lights, residences, stores, offices and power	48,317.00
Miscellaneous receipts	28,225.32
Gross income from operation	154,687.23

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EARNINGS AND EXPENSES OF OPERATION—Continued.

EARNINGS.		
Railway	$ 68,022.92	
Electric lighting, com	48,317.00	
Electric lighting, city	10,121.99	
Ice	28,225.32	$ 154,687.23
EXPENSES.		
Salaries, G. O. & C	7,601.06	
General office expenses	2,151.57	
Other general expenses	12,576.90	
Insurance	2,280.00	
Legal expenses	305.00	
Injuries and damages	2,044.66	
Transportation	15,291.80	
Maintenance of way expenses	2,261.02	
Maintenance of equipment	3,366.57	
Electric expenses	20,626.64	
Ice expenses	13,258.64	
Power house expenses	38,628.74	120,392.60
Net earnings from operation		34,294.63

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EQUIPMENT OWNED.

Box passenger cars equipped for the electric power	10
Open passenger cars equipped for the electric power	8
Total passenger cars, all kinds	18
Snow plows	2
Electric motors	18

VOLUME OF TRAFFIC.

Number of passengers carried during year	1,573,387
Number of passengers carried per mile of track operated	266,676
Number of round trips run	61,923
Number of car miles run	367,200
Average number of persons employed	75

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The Fries Manufacturing and Power Company.

OFFICERS.

Title.	Name.	Address.
President	Henry E. Fries	Winston-Salem, N. C.
Secretary and Treasurer	Bernard J. Pfohl	Winston-Salem, N. C.
Manager and Superintendent	J. J. Sigg	Winston-Salem, N. C.

DIRECTORS.

J. W. Fries, J. C. Bessent, W. A. Whitaker, W. A. Blair, R. B. Haines, Jr., C. B. Watson, E. E. Gray, W. M. Nissen, J. A. Vance, C. Manly, F. C. Brown, J. A. Gray, W. A. Lemly, F. H. Fries, C. D. Ogburn, H. E. Fries, W. F. Shaffner.

PROPERTY OPERATED.

City of Winston-Salem, N. C.—	
Length of main track (miles)	8.860
Sidings and switches (miles)	2.764
Total mileage, including sidings and switches	11.624
Mileage within corporate limits	6.974
Mileage outside corporate limits	4.650

System of electric motive power in use—General Electric.
Motive power—Electricity and steam.

CAPITAL STOCK.

Capital stock authorized—preferred	$ 100,000.00
Capital stock authorized—common	600,000.00
Capital stock issued and outstanding—preferred	100,000.00
Capital stock issued and outstanding—common	579,000.00
Number of shares issued and outstanding—preferred	1,000
Number of shares issued and outstanding—common	5,790
Number of stockholders	80

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FUNDED DEBT.

Description—	
Deed of trust to North American Trust Co., trustee, dated January 1, 1900, 40 years, secures bonds to the amount of $500,000.00 of which there are outstanding	$ 461,000.00
Other outstanding indebtedness	184,000.00

GENERAL EXHIBIT FOR THE YEAR.

Gross earnings from operation, as per Schedule A	$ 223,070.07	
Operating expenses as per Schedule B	153,005.96	
Net earnings from operation		$ 70,064.11
Deductions from income—		
Interest on funded debt	23,050.00	
Taxes (Included above).		
Permanent improvements	37,566.35	
Other deductions from income charged off for depreciation	23,000.00	
Total deductions from income		83,616.35
Net deficit		13,552.24

Dividend declared—6 per cent on preferred stock, not paid.

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EARNINGS AND EXPENSES OF OPERATION.

ELECTRIC PLANT.

EARNINGS.		
Factory motors	$ 37,655.18	
Incandescent lighting	45,777.64	
Arc lighting, commercial	3,162.39	
Arc lighting, municipal	10,815.07	
Small motors and fans	3,706.56	
Passenger traffic	73,324.48	
Freight traffic	10,231.01	
Park income	452.70	
Rents	620.92	
Miscellaneous	109.00	
Wiring, sales and repairs	3,637.16	
Total		$ 189,492.11
OPERATING EXPENSES.		
Maintenance—		
Real estate	918.11	
Station machinery and apparatus	2,272.44	
Lines	2,818.48	
Arc lamps	883.35	
Cars	5,181.71	
Track	3,668.52	
Generation—		
Engineers and firemen	3,609.47	
River plant wages	4,405.49	
Coal	21,552.88	
Water	326.64	
Oil, grease and waste	985.84	
Distribution—		
Lamp renewals	2,160.86	
Meter expenses	961.42	
Interior wiring and fixtures	348.05	
Transportation—		
Superintendent, conductors and motormen	19,692.16	
Freight hands	5,694.63	
Car service supplies	920.35	
Advertising and attractions	5,497.93	

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EARNINGS AND EXPENSES OF OPERATION—Continued.

ELECTRIC PLANT

General Expenses—		
Officers and clerks	$ 8,157.08	
Office expenses and supplies	720.22	
Insurance	2,895.58	
Taxes	4,907.38	
Accidents	1,776.03	
Legal expenses	1,885.48	
Directors' meetings	154.57	
Interest, discount and exchange	9,590.77	
Rental of turbine plant	9,999.96	
Miscellaneous	418.82	$ 122,404.22
Net earnings		67,087.89

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EARNINGS AND EXPENSES OF OPERATION—Continued.

ICE PLANT.

EARNINGS.		
Sales	$	$ 22,215.15
OPERATING EXPENSES.		
Maintenance—		
Real estate	45.20	
Station apparatus	704.60	
Generation—		
Wages	2,758.03	
Fuel	3,765.68	
Water	788.26	
Ammonia, salt, etc	1,129.12	
Oil, grease and waste	93.30	
Distribution—		
Sales and delivery	8,995.39	
General expenses—		
Insurance and taxes	959.35	
		19,238.93
Net earnings		2,976.22

SUMMARY.

Electric plants	$ 67,087.89
Ice plant	2,976.22
Total net earnings	70,064.11
Interest on bonds	23,050.00
	47,014.11
Depreciation	23,000.00
Applicable for reduction of floating indebtedness and necessary additions and extensions	24,014.11
Improvement to city streets	37,566.35
Deficit	13,552.24

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EQUIPMENT OWNED

Box passenger cars equipped for the electric power	14
Open passenger cars equipped for the electric power	17
Other passenger cars equipped for the electric power, combination, open and closed	2
Total passenger cars, all kinds	33
Trailers	6
Electric motors	51

VOLUME OF TRAFFIC.

Number of passengers carried during the year	1,733,752
Number of passengers carried per mile of track operated	195,683
Number of round trips run	94,634
Number of car miles run	579,080

ACCIDENTS TO PERSONS.

Killed—none.

One arm and one leg broken. Passenger stepped from car before car stopped.

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North Carolina Public Service Company.

OFFICERS.

Title.	Name.	Address.
President	L. H. Hole	New York, N. Y.
Sec. & Vice-President	B. S. Coler	New York, N. Y.
Treasurer	L. H. Hole, Jr.	New York, N. Y.
Manager	E. C. Deal	Greensboro, N. C.
Second Vice-President	Z. V. Taylor	Greensboro, N. C.

DIRECTORS.

L. H. Hole, Sr., L. H. Hole, Jr., C. B. Hole, 43 Cedar Street, New York City; B. S. Coler, Brooklyn, N. Y.; J. P. Clark, Jackson, Mich.; F. R. Williamson, Flemington, N. J.; Z. V. Taylor, Greensboro, N. C.

PROPERTY OPERATED.

City of Greensboro, N. C.—	
Length of main track (miles)	11.18
Sidings and switches (miles)	.73
Total mileage, including sidings and switches	11.91
Mileage within corporate limits	6.00
Mileage outside corporate limits	5.91

System of electric motive power in use—General Electric Direct Current.

CAPITAL STOCK.

Capital stock authorized—common	$ 3,500,000.00
Capital stock issued and outstanding—common	3,000,000.00
Number of shares issued and outstanding—common	30,000

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FUNDED DEBT.

Description—	
First and refunding mortgage, N. C. P. S. Co.	$ 250,000.00
Underlying mortgage, Greensboro Electric Co.	350,000.00

GENERAL EXHIBIT FOR THE YEAR.

Gross earnings from operation, as per Schedule A	$ 159,020.89	
Operating expenses, as per Schedule B	108,038.00	
Net earnings from operation		$ 50,982.89
Deductions from income—		
Interest on funded debt	23,136.04	
Taxes	2,697.50	
Other deductions from income—Interest on money borrowed	14,259.73	
Total deductions from income		40,093.27
Net income		10,889.62
Deficiency for year ending June 30, 1908		24,546.89

North Carolina Public Service Co. took over Greensboro Electric Co., in March 1909, which absorbed the accumulated loss and started off a new balance account.

EARNINGS AND EXPENSES OF OPERATION.

SCHEDULE A. EARNINGS FROM OPERATION.

Receipts from passengers carried	$ 57,865.76
Receipts from mail	255.20
Receipts from gas	23,842.38
Receipts from electric street lighting	7,618.25
Receipts from electric lights, residences, power, etc.	66,478.11
Receipts from advertising in cars	755.00
Miscellaneous receipts	2,206.19
Gross income from operation	159,020.89

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EARNINGS AND EXPENSES OF OPERATION—Continued.

SCHEDULE B—OPERATING EXPENSES.

MAINTENANCE.		
Ways and structures—		
Maintenance of track and roadway	$ 1,597.92	
Maintenance of electric line	318.20	
Total		$ 1,916.12
Waterworks labor, etc		2,415.44
Equipment—		
Maintenance of cars	6,855.38	
Maintenance of electric equipment of cars		
Maintenance of miscellaneous equipment	232.29	
Miscellaneous shop expenses		
Total		7,087.67
TRANSPORTATION.		
Operation of power plant—		
Power plant wages	8,396.51	
Fuel for power	28,893.28	
Lubricants and waste for power plant	1,026.23	
Miscellaneous supplies and expenses of power plant	3,172.91	
Total		41,488.93
Light and power district expenses		4,058.42
Operation of cars—		
Superintendence of transportation	903.47	
Wages of conductors	14,536.43	
Wages of motormen		
Wages of miscellaneous car service employees	682.56	
Wages of car house employees	1,108.35	
Car service supplies	937.71	
Miscellaneous car service expenses		
Removal of snow and ice	918.69	
Total		19,087.21
Manufacturing and distributing gas		15,177.36

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EARNINGS AND EXPENSES OF OPERATION—Continued.

SCHEDULE B—OPERATING EXPENSES.

General—		
Salaries of general officers	$ 5,981.77	
Salaries of clerks		
Printing and stationery	4,394.48	
Miscellaneous office expenses		
Stable expenses	169.45	
Advertising and attractions	1,224.03	
Miscellaneous general expenses	1,492.18	
Damages	1,560.25	
Legal expenses in connection with damages		
Miscellaneous legal expenses	285.88	
Rent of land and buildings	635.00	
Insurance	1,063.81	
Total		16,806.85
Grand total operating expenses		$ 108,038.00

EQUIPMENT OWNED.

Box passenger cars equipped for the electric power	19
Open passenger cars equipped for the electric power	9
Total passenger cars, all kinds	28
Trailers	2

VOLUME OF TRAFFIC.

Number of passengers carried during the year	1,415,861
Number of round trips run	57,821
Number of car miles run	372,883

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Salisbury and Spencer Railway Company.

OFFICERS.

Title.	Name.	Address.
President	Edward M. Deane	Grand Rapids, Mich.
Secretary	Frank G. Deane	Grand Rapids, Mich.
Treasurer	R. E. Preble	Grand Rapids, Mich.
Manager	H. B. Walls	Grand Rapids, Mich.
Local Manager	H. W. Frund	Salisbury, N. C.

PROPERTY OPERATED.

City of Salisbury, N. C., and Spencer, N. C.—	
Length of main track (miles)	4.11
Sidings and switches (miles)	.14
Total mileage, including sidings and switches (miles)	4.25
Mileage within corporate limits	2.125
Mileage outside corporate limits	2.125

System of electric motive power in use—Overhead trolley.
Motive power—Steam and water-power.

CAPITAL STOCK.

Capital stock authorized—common	$ 400,000.00
Capital stock issued and outstanding—common	400,000.00
Number of shares issued and outstanding—common	4.000

FUNDED DEBT.

Description—	
357 forty-year five per cent coupon bonds, due 1945	$ 357,000.00

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GENERAL EXHIBIT FOR THE YEAR.

Gross earnings from operation, as per Schedule A	$ 76,953.48	
Operating expenses, as per Schedule B	57,867.39	
Net earnings from operation		$ 19,086.09
Deductions from income—		
Interest on funded debt	17,850.00	
Total deductions from income		17,850.00
Net income		1,236.09

EARNINGS AND EXPENSES OF OPERATION.

REPORT BY DEPARTMENTS FOR THE YEAR ENDING JUNE 30, 1909.

Railway department—			
Gross earnings, all sources	$ 29,080.76		
Power		$ 8,219.91	
Maintenance of way		3,207.11	
Maintenance of equipment		3,659.10	
Traffic expenses		61.09	
Transportation		6,527.19	
Miscellaneous expenses		552.10	
General expenses		1,691.44	$ 23,917.94
Electric department—			
Gross earnings, all sources	26,070.45		
Power purchased and manufactures		9,588.20	
Distribution and maintenance expense		4,652.94	
General expense		1,816.01	16,057.15
Gas department—			
Gross earnings, all sources	21,802.27		
Manufacturing expenses		12,163.09	
Distribution and maintenance		1,982.84	
General expense		1,814.20	15,960.13
Interest			17,850.00
General expense—all departments			1,932.17
Profit			1,236.09
	76,953.48		76,953.48

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EQUIPMENT OWNED.

Box passenger cars equipped for the electric power	4
Open passenger cars equipped for the electric power	2
Total passenger cars, all kinds	6

VOLUME OF TRAFFIC.

Number of passengers carried during year	653,422
Number of passengers carried per mile of track operated	153,746
Number of round trips run	18,895
Number of car miles run	170,052
Average number of persons employed	18

ACCIDENTS TO PERSONS.

Killed—one.
Injured—eight.
Colored woman killed near Spencer at night.
Six slight bruises. Two slight cuts and bruises. No serious injuries.

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Tidewater Power Company.

OFFICERS.

Title.	Name.	Address.
President	Hugh McRae	Wilmingon, N. C.
Secretary	H. Woolcott	Wilmington, N. C.
Treasurer	R. J. Jones	Wilmington, N. C.
Manager	A. B. Skelding	Wilmington, N. C.
Superintendent Electric Department	R. Hunt	Wilmington, N. C.

DIRECTORS.

Hugh MacRae, M. F. H. Gouverneur, M. J. Heyer, E. W. Van C. Lucas, Geo. R. French, Jurgen Haar, G. H. Smith, Jas. Chadbourn, J. L. G. Gieschen, Oscar Pearsall, C. W. Worth, B. G. Worth, Edward Ahrens, Junius Davis, J. V. Grainger, Wilmington, N. C.

PROPERTY OPERATED.

City of Wilmington, N. C.—	
Length of main track (miles)	18.36
Total mileage, including sidings and switches	18.36
Mileage within corporate limits	7.42
Mileage outside corporate limits	10.94

System of electric motive power in use—Westinghouse apparatus.
Motive power—Electric.

CAPITAL STOCK.

Capital stock authorized—preferred	$ 600,000.00
Capital stock authorized—common	600,000.00
Capital stock issued and outstanding—preferred	553,000.00
Capital stock issued and outstanding—common	599,700.00
Number of shares issued and outstanding—preferred	5,530
Number of shares issued and outstanding—common	5,997

Funded debt—$125,000.

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GENERAL EXHIBIT FOR THE YEAR.

Gross earnings from operation, as per schedule A	$ 197,555.64	
Operating expenses, as per schedule B	125 606.94	
Net earnings from operation		$ 71,948.70
Miscellaneous income—		
Total income from other sources than operation		15,036.87
Gross income above operating expenses		86,985.57
Deductions from income—		
Interest on funded debt	47,220.83	
Taxes deducted from income		
Permanent improvements	49,346.88	
Other deductions from income	85.00	
Total deductions from income		$ 96,652.71

Dividends declared—6 per cent on preferred stock.

EARNINGS AND EXPENSES OF OPERATION.

SCHEDULE A.—EARNINGS FROM OPERATION.

Receipts from passengers carried	$ 120,162.54
Receipts from freight hauled	7,141.85
Receipts from express	19.35
Receipts from mail	362.60
Receipts from rentals	3,000.00
Receipts from electric street lighting	6,073.36
Receipts from electric lights, residences	47,123.07
Receipts from advertising in cars	400.00
Miscellaneous receipts	13,272.87
Gross income from operation	197,555.64

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EARNINGS AND EXPENSES OF OPERATION—Continued.

SCHEDULE B.—OPERATING EXPENSES.

MAINTENANCE.		
Way and structures—		
Maintenance of track and roadway	$ 15,842.05	
Maintenance of electric line	2,190.96	
Maintenance of buildings and fixtures	595.41	
Total	12,929.39	$ 18,628.42
Equipment—		
Maintenance of steam plant	1,429.39	
Maintenance of electric plant	243.42	
Maintenance of cars	8,350.63	
Maintenance of electric equipment of cars	4,975.65	
Maintenance of miscellaneous equipment	19.00	
Miscellaneous shop expenses	136.76	
Total	15,154.85	15,154.85
TRANSPORTATION.		
Operation of power plant—		
Power plant wages	6,441.71	
Fuel for power	16,512.68	
Water for power	14.50	
Lubricants and waste for power plant	291.04	
Miscellaneous supplies and expenses of power plant	179.75	
Total		23,439.68
Operation of cars—		
Superintendence of transportation	2,076.62	
Wages of conductors	11,169.61	
Wages of motormen	11,169.57	
Wages of miscellaneous car service employees	2,180.73	
Wages of car house employees	1,047.36	
Car-service supplies	2,535.05	
Cleaning and sanding track	609.82	
Total		30,788.76

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EARNINGS AND EXPENSES OF OPERATION—Continued.

SCHEDULE B.—OPERATING EXPENSES.

General—		
Salaries of general officers	$ 7,943.11	
Salaries of clerks	6,264.27	
Printing and stationery	328.67	
Miscellaneous office expenses	4,200.19	
Advertising and attractions	8,730.57	
Miscellaneous general expenses	743.57	
Damages	6,000.00	
Miscellaneous legal expenses	106.95	
Insurance	3,277.90	
Total		$ 37,595.23
Grand total operating expenses		125,606.94

EQUIPMENT OWNED.

Box passenger cars equipped for the electric power	21
Open passenger cars equipped for the electric power	6
Other passenger cars equipped for the electric power	2
Trailers	3
Electric motors	42

VOLUME OF TRAFFIC.

Number of passengers carried during year	1,915,129
Number of passengers carried per mile of track operated	104,309
Number of car miles run	670,990

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Southern Express Company.

OFFICERS.

Title.	Name.	Address.
Chairman of Board of Directors	M. F. Plant	71 Broadway, N. Y.
President	T. W. Leary	71 Broadway, N. Y.
Vice-President	C. L. Loop	Chattanooga, Tenn.
Secretary and Treasurer	G. H. Tilley	71 Broadway, N. Y.
General Manager	J. B. Hockaday	Savannah, Ga.
General Manager	E. M. Williams	Birmingham, Ala.
Auditor	F. J. Virgin	Chattanooga, Tenn.

EARNINGS AND EXPENSES OF OPERATION.

Receipts from business done within the State	$ 301,040.35	
Railroad companies' share of the charges on such business	142,994.16	
Net		$ 158,046.19
Expenses incidental to above business—		
Property	951.03	
Losses and damage	4,202.02	
General salaries and expenses	10,931.07	
Superintendents	7,808.35	
Route agents	5,560.08	
Messengers	17,217.12	
Stationery and supplies	3,658.86	
Office salaries and expenses	89,165.78	
General expenses	2,689.18	
Taxes	8,182.40	
Total		150,365.89
Net after expenses		7,680.30

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Postal Telegraph Company.

OFFICERS.

Title.	Name.	Address.
President	C. H. Mackay	253 Broadway, N. Y.
Vice-President	E. J. Nally	253 Broadway, N. Y.
Secretary	H. F. Hawkins	253 Broadway, N. Y.
Treasurer	Edw. C. Platt	253 Broadway, N. Y.
General Superintendent	Geo. H. Usher	Atlanta, Ga.
Superintendent	G. W. Ribble	Richmond, Va.

RECEIPTS AND EXPENSES IN NORTH CAROLINA FOR THE YEAR ENDING JUNE 30, 1909.

RECEIPTS—		
This line receipts—Interstate	$ 63,175.36	
In State	11,849.40	
Stock and markets	5,710.93	
Money transfers	843.14	
Messenger service	68.84	
This line cables	333.32	$ 81,980.99
EXPENSES—		
Wages	21,033.14	
Commissions	5,132.17	
Messengers	8,093.26	
Rents	5,295.72	
Light and fuel	1,332.58	
Freight and express	378.86	
Stationery	667.17	
Postage	728.52	
Office equipment	442.46	
Battery	1,015.20	
Advertising	4.22	
Line repairs, etc	10,027.54	
Instruments	19.67	
Reconstruction	27,240.97	
Taxes	1,143.77	
Superintendence	9,595.08	92,150.33

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Western Union Telegraph Company.

OFFICERS.

Title.	Name.	Address.
President	R. C. Clowry	195 Broadway, New York.
Superintendent	L. J. Maxwell	Richmond, Va.

PROPERTY OPERATED.

United States and Great Britain (miles)	1,382,500
Total length of line in North Carolina (miles)	22,569
Miles of pole line in North Carolina	3,715

CAPITAL STOCK.

Capital stock	$ 99,817,100.00

RECEIPTS IN NORTH CAROLINA.

Receipts from business wholly within North Carolina	$ 79,047.91
Receipts from the State of North Carolina from interstate business	181,954.54
Total	261,002.45

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EXPENSES.

Managers and operators	$ 91,231.47
Railroads' proportion	698.44
Clerks and office boys	7,116.45
Battery men	437.00
Messenger service	26,361.74
Rent	9,860.22
Fuel and light	3,302.44
Batteries and instruments	9,191.99
Stationery	2,348.99
Miscellaneous	16,277.60
Taxes	9,903.58
Legal expenses, damage claims	24,527.28
Pro rata expense superintendent's office	6,954.20
Pro rata expense general superintendent's office	3,401.47
Pro rata expense executive office	5,339.00
Maintenance of lines and wires	33,008.37
Total	249,960.24

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Summary of the Reports of the Condition of State and Savings Banks of North Carolina at Close of Business on Different Dates.

STATE AND SAVINGS BANKS, FEBRUARY 5, 1910.

RESOURCES.		LIABILITIES.	
Loans and discounts	$33,042,443.68	Capital stock	$ 7,552,252.25
Overdrafts	468,076.78	Surplus fund	1,714,427.59
United States bonds	800.00	Undivided profits	1,431,509.66
North Carolina State bonds	152,290.20	Dividends unpaid	13,847.59
All other stocks, bonds and mortgages	993,621.24	Notes and bills rediscounted	587,652.27
Premium on bonds	2,083.75	Bills payable	1,107,808.23
Banking houses	1,386,609.94	Time certificates of deposit	4,295,054.68
All other real estate owned	187,864.88	Deposits subject to check	23,564,445.47
Demand loans	1,479,897.88	Demand certificates of deposit	2,738,345.91
Due from banks and bankers	7,265,416.66	Savings deposits	3,154,405.09
Cash items	390,950.77	Due to banks and bankers	860,894.44
Gold coin	412,554.89	Cashier's checks outstanding	191,307.25
Silver coin, including all minor coin currency	350,441.18	Certified checks	19,244.07
National bank notes and other U. S. notes	1,387,303.76	Accrued interest due depositors	54,187.81
Trust deposits	1,342,366.80	Deposits in trust	1,656,241.49
Miscellaneous	91,293.43	Miscellaneous	12,392.04
Total	48,954,015.84	Total	48,954,015.84

STATE AND SAVINGS BANKS, APRIL 28, 1910.

RESOURCES.		LIABILITIES.	
Loans and discounts	$34,599,752.81	Capital stock	$ 7,692,767.79
Overdrafts	339,357.20	Surplus fund	2,054,775.24
United States bonds	800.00	Undivided profits	1,299,178.49
North Carolina State bonds	145,750.00	Dividends unpaid	9,562.68
All other stocks, bonds and mortgages	1,071,917.94	Notes and bills rediscounted	734,530.21
Premium on bonds	3,042.91	Bills payable	871,034.48
Banking houses	1,433,749.87	Time certificates of deposit	4,557,869.96
All other real estate owned	228,401.31	Deposits subject to check	24,070,059.81
Demand loans	1,611,333.44	Demand certificates of deposit	2,949,125.21
Due from banks and bankers	7,065,391.48	Savings deposits	3,552,400.56
Cash items	351,099.50	Due to banks and bankers	861,723.15
Gold coin	420,801.41	Cashier's checks outstanding	180,809.20
Silver coin, including all minor coin currency	392,187.65	Certified checks	31,805.81
National bank notes and other U. S. notes	1,469,171.06	Accrued interest due depositors	45,613.29
Trust deposits	1,323,005.11	Trust deposits	1,662,300.48
Miscellaneous	103,763.20	Miscellaneous	12,968.53
Total	50,586,524.89	Total	50,586,524.89

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STATE AND SAVINGS BANKS, JUNE 23, 1909.

RESOURCES.		LIABILITIES.	
Loans and discounts	$35,603,343.69	Capital stock	$ 7,741,852.29
Overdrafts	335,207.97	Surplus fund	1,747,445.02
United States bonds	1,651.24	Undivided profits	1,696,183.15
North Carolina State bonds	166,772.50	Dividends unpaid	31,196.51
All other stocks, bonds and mortgages	1,022,900.51	Notes and bills rediscounted	951,347.55
Premium on bonds	54,647.41	Bills payable	1,152,805.99
Banking houses	1,023,208.71	Time certificates of deposit	4,671,565.81
Furniture and fixtures	443,333.77	Deposits subject to check	22,515,788.29
All other real estate owned	208,138.31	Demand certificates of deposit	3,084,097.15
Demand loans	1,563,797.31	Due to banks and bankers	954,003.58
Due from banks and bankers	6,044,068.47	Cashier's checks outstanding	168,341.31
Cash items	403,030.25	Certified checks	13,370.26
Gold coin	426,393.98	Accrued interest due depositors	75,811.51
Silver coin, including all minor coin currency	367,576.36	Savings deposits	3,899,974.31
National bank notes and other U. S. notes	1,289,943.37	Trust deposits	1,625,987.15
Invested trust assets	1,331,564.16	Miscellaneous	59,850.69
Miscellaneous	104,012.56		
Total	50,389,620.57	Total	50,389,620.57

STATE AND SAVINGS BANKS, SEPTEMBER 1, 1909.

RESOURCES.		LIABILITIES.	
Loans and discounts	$36,326,808.25	Capital stock	$ 7,759,803.34
Overdrafts	308,131.80	Surplus fund	1,634,869.18
United States bonds	840.00	Undivided profits	1,713,701.86
North Carolina State bonds	132,450.00	Dividends unpaid	7,063.84
All other stocks, bonds and mortgages	1,157,128.62	Notes and bills rediscounted	960,581.05
Premium on bonds	2,561.25	Bills payable	1,698,665.18
Banking houses	1,426,481.81	Time certificates of deposit	5,082,292.79
All other real estate owned	374,058.23	Deposits subject to check	21,351,258.94
Demand loans	1,309,441.94	Demand certificates of deposit	3,086,114.74
Due from banks and bankers	5,921,492.97	Due to banks and bankers	931,952.02
Cash items	372,770.94	Cashier's checks outstanding	181,877.36
Gold coin	413,946.50	Certified checks	12,828.82
Silver coin, including all minor coin currency	409,249.20	Savings deposits	4,670,992.28
National bank notes and other U. S. notes	1,241,031.00	Accrued interest due depositors	71,861.69
Trust deposits	1,418,887.28	Trust deposits	1,715,093.86
Miscellaneous	128,781.90	Miscellaneous	65,104.74
Total	50,944,061.69	Total	50,944,061.69

STATE AND SAVINGS BANKS, NOVEMBER 16, 1909.

RESOURCES.		LIABILITIES.	
Loans and discounts	$36,826,981.56	Capital stock	$ 7,735,486.60
Overdrafts	335,575.03	Surplus fund	1,795,255.62
United States bonds	900.00	Undivided profits	1,724,311.04
North Carolina State bonds	362,578.83	Dividends unpaid	7,739.19
All other stocks, bonds and mortgages	1,153,437.57	Notes and bills rediscounted	527,744.27
Premium on bonds	2,906.25	Bills payable	1,104,062.17
Banking houses, furniture and fixtures	1,337,816.61	Time certificates of deposit	5,558,891.66
All other real estate owned	378,250.16	Deposits subject to check	26,260,990.96
Demand loans	1,539,976.06	Demand certificates of deposit	2,564,370.95
Due from banks and bankers	8,400,664.50	Savings deposits	5,386,039.79
Cash items	516,589.02	Due to bank and bankers	1,097,857.75
Gold coin	440,030.00	Cashier's checks outstanding	261,048.71
Silver coin, including all minor coin currency	439,410.59	Certified checks	10,417.73
National bank notes and other U. S. notes	1,632,542.00	Trust deposits	1,684,525.13
Trust deposits	1,362,982.24	Accrued interest due depositors	64,667.45
Miscellaneous	93,054.42	Miscellaneous	68,919.01
Total	55,852,328.30	Total	55,852,328.30

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BANKS, OFFICERS, CAPITAL STOCK, ETC.

Location.	Page.	Name of Bank.	President.	Cashier.	Capital Stock.	Chartered.	Organized.	Opened for Business.
Aberdeen	3	Bank of Aberdeen	H. A. Page	J. W. Graham	$ 15,000.00	* 1905	Oct. 27, 1905	Mar. 20, 1906
Ahoskie	3	Bank of Ahoskie	J. T. Williams	W. L. Curtis	12,500.00	* 1905	July 3, 1905	Nov. 2, 1905
Albemarle		Cabarrus Savings Bank (branch of Cabarrus Savings Bank, Concord)		M. J. Harris, Jr.				Sept. 26, 1899
	4	Stanly County Loan and Trust Co.	J. R. Price	J. M. Peeler	25,000.00	* 1904	July 25, 1904	Aug. 1, 1904
Andrews	4	Merchants and Manufacturers Bank	W. P. Walker	J. W. Walker	10,000.00	* 1905	Dec. .., 1904	Feb. 8, 1905
Apex	4	Merchants and Farmers Bank	W. H. Harward	J. R. Cunningham	5,000.00	* 1905	Mar. 27, 1905	Aug. 17, 1905
Asheboro	5	Bank of Randolph	O. R. Cox	W. J. Armfield, Jr.	21,400.00	Laws 1897	Nov. 4, 1897	Nov. 4, 1897
Asheville	5	Battery Park Bank	James P. Sawyer	J. E. Rankin	100,000.00	Laws 1891	Mar. 1, 1891	Mar. 16, 1891
	5	Citizens Bank	E. L. Ray	J. A. Campbell	50,000.00	* 1906	Mar. 13, 1909	May 9, 1906
		Wachovia Loan and Trust Co. (branch of Wachovia Loan and Trust Co., Winston)		W. B. Williamson				Dec. .., 1902
Aulander	6	Bank of Aulander	C. W. Mitchell	J. A. Dunning	8,000.00	* 1906		Oct. 27, 1906
Aurora	6	Bank of Aurora	J. B. Whitehurst	O. M. Hooker	10,000.00	Laws 1903	Dec. 2, 1903	Dec. 7, 1903
Ayden	6	Bank of Ayden	Joseph Dixon	J. R. Smith	25,000.00	Laws 1903	Mar. 25, 1903	April 1, 1903
Bakersville	7	Mitchell County Bank	J. S. Wilson	E. C. Guy	18,700.00	* 1905	Oct. 27, 1905	Nov. 6, 1905
Bayboro	7	Bank of Pamlico	W. J. Swan	C. V. Swan, Acting	10,000.00	* 1905	Nov. 27, 1906	Jan. 10, 1907
Beaufort	7	Bank of Beaufort	T. A. Uzzell	Thomas Thomas	10,000.00	Laws 1901	Mar. 21, 1901	June 15, 1901
	8	Beaufort Banking and Trust Co.	N. W. Taylor	U. E. Swann	15,000.00	* 1907	June .., 1907	Sept. 18, 1907
Belhaven	8	Bank of Belhaven	C. P. Aycock	W. E. Stubbs	25,000.00	Laws 1903	July 3, 1903	Sept. 7, 1903
Belmont	8	Bank of Belmont	R. L. Stowe	W. P. Puett	10,000.00	* 1906	Jan. 4, 1907	Feb. 1, 1908
Benson	9	Farmers Commercial Bank		M. T. Britt	5,100.00		Feb. .., 1908	Mar. 19, 1908
Bessemer City	9	Bessemer City Bank	L. L. Jenkins	John J. Ormand	5,000.00	* 1906	Oct. 4, 1906	Nov. 1, 1907

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BANKS, OFFICERS, CAPITAL STOCK, ETC.—Continued.

Location.	Page	Name of Bank.	President.	Cashier.	Capital Stock.	Chartered.	Organized.	Opened for Business.
Bethel	9	Bethel Banking and Trust Co	M. O. Blount	W. H. Woolard	$ 5,600.00	* 1904	Aug. 23, 1904	Oct. 12, 1904
Black Mountain	10	Commonwealth Bank	J. W. McKay	A. A. Hegeman	10,000.00	* 1907	July 26, 1907	Aug. 1, 1907
Bladenboro	10	Bank of Bladenboro	H. C. Bridger	H. C. Bridger, Jr.	10,000.00	* 1908	Sept. 18, 1908	Oct. 1, 1908
Blowing Rock	10	Bank of Blowing Rock	C. J. Parlier	G. M. Sudderth	5,000.00	* 1904	Aug. 23, 1904	Jan. 16, 1905
Boone	11	Watauga County Bank	N. L. Mast	G. P. Hagaman	10,000.00	* 1904	Sept. 21, 1904	Dec. 15, 1904
Brevard	11	Brevard Banking Co	J. F. Hays	Thos. H. Shipman	25,000.00	Laws 1899	Jan. 30, 1899	Feb. 1, 1899
Broadway	11	Bank of Broadway	A. W. Huntley	D. E. Shaw	5,000.00	* 1909	July 7, 1909	Aug. 3, 1909
Bryson City	12	Bryson City Bank	D. K. Collins	J. R. Long	5,000.00	* 1904	April 5, 1904	June 6, 1904
Burgaw	12	Bank of Pender	W. D. Croom	C. C. Branch	12,500.00	* 1906	Feb. 23, 1906	Mar. 12, 1906
Burlington	12	Alamance Loan and Trust Co	J. H. Holt	J. M. Fix	60,000.00	Laws 1902	April 1, 1902	April 1, 1902
	13	Piedmont Bank	J. W. Murray	H. L. Fowler	10,000.00	* 1907	June 6, 1907	July 13, 1907
Burnsville	13	Bank of Yancey	J. W. Higgins	J. M. Lyon	18,000.00	* 1904	June 6, 1904	Jan. 23, 1905
	13	Citizens Bank	S. G. Byrd	Jas. B. Hensley	10,000.00	* 1908	April 4, 1908	Aug. 14, 1908
Canton	14	Bank of Canton	Alden Howell	G. N. Henson	11,755.00	* 1907	Aug. 29, 1907	Jan. 2, 1908
	14	Champion Bank	G. W. Maslin	J. H. Kirkpatrick	10,000.00	* 1906	May 16, 1906	June 8, 1906
Carthage	14	Bank of Carthage	W. J. Adams	D. S. Ray	10,000.00	Laws 1899	Nov. 14, 1899	Nov. 14, 1899
	15	Bank of Moore	U. L. Spence	M. G. Dalrymple	15,000.00	* 1906	.....	June 3, 1907
Cary	15	Bank of Cary	F. R. Gray	N. C. Hines	5,000.00	* 1909	May 19, 1909	Aug. 16, 1909
Chadbourn	15	Bank of Chadbourn	J. A. Brown	D. C. Clark	10,000.00	* 1904	Feb. 24, 1904	April 4, 1904
Chapel Hill	16	Bank of Chapel Hill	Chas. H. Herty	J. C. Taylor	15,000.00	Laws 1899	April 12, 1899	....., 1899
	16	Peoples Bank	H. H. Williams	W. E. Hutchins	5,000.00	* 1907	Dec. 18, 1906	Feb. 4, 1907
Charlotte	16	American Trust Co	George Stephens	W. H. Wood, Treas.	350,000.00	Laws 1901	June 3, 1901	July 15, 1901

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	17	Southern Loan and Savings Bank‡	John M. Scott	W. L. Jenkins	50,000.00	Laws 1901	June 29, 1901	July 6, 1901
China Grove	17	Bank of China Crove	A. M. Hanna	W. C. Sifferd	10,000.00	Laws 1903	Mar. 20, 1903	April 30, 1903
Clarkton	17	Bank of Bladen	L. B. Evans	E. C. Clark	15,000.00	* 1906	Nov. 18, 1906	Dec. 10, 1906
Clayton	18	Clayton Banking Co	Ashley Horne	C. M. Thomas	10,000.00	Laws 1901	May 5, 1899	Nov. 6, 1899
Cleveland	18	Merchants and Farmers Bank	J. A. Lyerly	C. H. Rosebro	5,000.00	* 1905	Nov. 20, 1905	Jan. 13, 1906
Clinton	18	Bank of Clinton	L. A. Bethune	H. McKinnon	20,000.00	Laws 1901	Jan. 19, 1901	Jan. 24, 1901
	19	Bank of Sampson	G. A. Norwood, Jr.	W. F. Peterson	15,000.00	* 1906	Aug. 30, 1906	Sept. 10, 1906
Colerain	19	Bank of Colerain	L. A. Nowell	W. M. Sitterson	7,500.00	* 1908	Jan. 2, 1909	Feb. 8, 1909
Columbia	19	Merchants and Farmers Bank	B. F. Duncan	R. H. Spruill	10,000.00	Laws 1903		Dec. 4, 1903
Concord	20	Cabarrus Savings Bank	H. I. Woodhouse	C. W. Swink	96,000.00	Laws 1899	Jan. --, 1897	Jan. 21, 1897
	20	Citizens Bank and Trust Co	A. J. Yorke	C. B. Wagoner	30,000.00	Laws 1905	Mar. 23, 1905	May 22, 1905
Cooleemee	20	Bank of Cooleemee	J. B. Mason	J. H. L. Rice	5,000.00	* 1905	Mar. 31, 1905	July 24, 1905
Cornelius	21	Bank of Cornelius	F. C. Sherrill	J. T. Beard	19,500.00	* 1903	May 9, 1903	July 15, 1903
Creedmoor	21	Citizens Bank	Z. E. Lyon	I. E. Harris	10,000.00	* 1905	July --, 1905	Aug. 22, 1905
Creswell	21	Bank of Creswell	Thomas W. Blount	D. E. Woodley	4,900.00	* 1907	May 21, 1907	June 11, 1907
Dallas	22	Bank of Dallas	L. L. Jenkins	M. A. Carpenter	10,000.00	Laws 1905	Mar. 31, 1905	April 1, 1905
Danbury	22	Bank of Stokes County	M. T. Chilton	N. Eugene Pepper	10,000.00	* 1905	Sept. 7, 1905	Sept. 10, 1905
Davidson		American Trust Co. (branch of American Trust Co., Charlotte)		W. H. Thompson				April 8, 1903
Dobson		Surry County Loan and Trust Co. (branch of Surry County Loan and Co., Mt. Airy)						
Dover	22	Bank of Dover	G. V. Richardson	W. H. Caton	5,000.00	* 1906	Mar. 10, 1906	June 25, 1906
Duke	23	Bank of Harnett	B. N. Duke	E. P. Davis	10,000.00	Laws 1903	Sept. 23, 1904	Oct. 18, 1904
Dunn	23	Bank of Cape Fear	J. E. Wilson	F. V. Smith	9,000.00	* 1903	Aug. 14, 1903	Aug. 17, 1903
Durham	23	Fidelity Bank	B. N. Duke	John F. Wily	100,000.00	Laws 1887	Jan. --, 1888	Jan. --, 1888
	24	Home Savings Bank‡	George W. Watts	T. B. Pierce	50,000.00	Laws 1903	June 10, 1904	July 1, 1904
	24	Mechanics and Farmers Bank	R. B. Fitzgerald	George W. Adams	10,000.00	Laws 1907	July 29, 1907	July 1, 1908

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BANKS. OFFICERS, CAPITAL STOCK, ETC.—Continued.

Location.	Page.	Name of Bank.	President.	Cashier.	Capital Stock.	Chartered.	Organized.	Opened for Business.
Durham	24	Merchants Bank	C. C. Thomas	J. A. Warren	$ 26,900.00	* 1905	July 10, 1905	Aug. 14, 1905
East Bend	25	Yadkin Valley Bank	W. G. Leak	J. L. Norman	5,000.00	Laws 1909	Aug. 11, 1909	Oct. 16, 1909
East Durham	25	Peoples Bank	O. K. Proctor, Vice-President.	J. W. Wilkinson	10,000.00	* 1906	June 16, 1906	Aug. 1, 1906
Edenton	25	Bank of Edenton	Julien Wood	E. C. Rea	50,000.00	Laws 1895	Jan. 1, 1895	Jan. 25, 1895
	26	Citizens Bank	H. C. Privott	Charles H. Wood	25,000.00	Laws 1905	Oct. 26, 1904	April 1, 1905
Elizabeth City	26	Citizens Bank	O. McMullan	M. R. Griffin	25,000.00	.....	July 12, 1899	July 12, 1899
	26	Mercantile Bank	George M. Scott	Robert S. Fearing	30,000.00	Laws 1909	Feb. ..., 1909	Feb. 24, 1909
	27	Savings Bank and Trust Co.‡	W. T. Old	H. G. Kramer	25,000.00	Laws 1903	Oct. 20, 1902	Dec. 14, 1903
Elizabethtown	27	Bank of Elizabethtown	C. W. Lyon	E. W. Lasley	2,670.00	* 1907	April 1, 1907	July 23, 1907
Elkin	27	Farmers and Merchants Bank	W. S. Reich	W. S. Gough	25,000.00	* 1908	July 18, 1908	Nov. 2, 1908
Elk Park	28	Citizens Bank	A. P. Brinkley	W. H. Stapp	6,100.00	* 1908	April 3, 1908	June 15, 1908
Ellenboro	28	Bank of Ellenboro	D. B. Harrill	W. B. Melton	4,575.00	* 1906	June 28, 1906	July 20, 1906
Elm City	28	Elm City Bank	John L. Bailey	E. O. McGowan	10,000.00	* 1903	Sept. ..., 1898	Sept. ..., 1898
	29	Toisnot Banking Co	R. S. Wells	Jas. W. Hays	20,000.00	Laws 1901	Feb. 24, 1901	Sept. 3, 1901
Elon College		Elon Banking and Trust Co	O. B. Barnes	J. Fletcher Somers	5,000.00	* 1909	Dec. 18, 1909	Jan. 3, 1910
Enfield	29	Bank of Enfield	George B. Curtis	Ivey Watson	10,000.00	Laws 1897	Jan. 1, 1898	Jan. 1, 1898
	29	Commercial and Farmers Bank	S. C. Bellamy	P. O. Petway	10,000.00	Laws 1905	May ..., 1905	Sept. 14, 1905
Fair Bluff	30	Bank of Fair Bluff	J. E. Dick	J. F. Rogers	10,000.00	* 1905	April 3, 1905	May 1, 1905
Fairmont	30	Bank of Fairmont	A. S. Thompson	F. L. Blue	9,500.00	* 1904	Feb. 12, 1904	June 20, 1904
Faison	30	Bank of Faison	C. S. Hines	McW. D. Williams	10,000.00	* 1903	June 27, 1903	Oct. 3, 1903
Farmville	31	Bank of Farmville	R. L. Davis	J. R. Davis	10,000.00	* 1904	Sept. 8, 1904	Nov. 1, 1904
Fayetteville	31	Cumberland Savings and Trust Co.‡	F. H. Stedman	C. W. Rankin	25,000.00	* 1906	.....	.....

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Franklin	31	Bank of Franklin	F. S. Johnston	J. G. Siler	18,700.00	Laws 1903	May 1, 1903	July 1, 1903
	32	Macon County Bank	J. A. Porter	Lee Crawford	25,000.00	Laws 1907	Feb. 5, 1907	Feb. 15, 1907
Franklinton	32	Citizens Bank	E. J. Cheatham	W. F. Joyner	15,000.00	Laws 1901	Mar. 26, 1901	Sept. 7, 1901
Fremont	32	Bank of Fremont	J. T. Hooks	Cutlar Lee	24,400.00	Laws 1901	Mar. 28, 1900	Sept. 3, 1900
Fuquay Springs	33	Bank of Fuquay	K. B. Johnson	E. H. Howard	25,000.00	* 1909	June 19, 1909	Aug. 11, 1909
Garysburg	33	Merchants and Farmers Bank	A. J. Ellis	R. L. Reese	7,460.00	* 1906	May 15, 1906	Dec. 19, 1906
Gastonia	33	Gaston Loan and Trust Co	J. Lee Robinson	E. G. McLurd, Treas	15,000.00	* 1903	April 6, 1903	April 11, 1903
Gatesville	34	Bank of Gates	L. L. Smith	R. R. Taylor	10,000.00	* 1904	June 2, 1904	Nov. 29, 1904
Gibson	34	Bank of Gibson	W. T. Pate	L. M. Blue	15,000.00	* 1904	July 25, 1904	Aug. 1, 1904
Gibsonville	34	Bank of Gibsonville	W. H. Mendenhall	J. W. Boring	10,000.00	* 1907	Feb. 12, 1907	April 16, 1907
Goldsboro	35	Bank of Wayne	E. B. Borden	W. E. Borden	125,000.00	Laws 1891	Aug. 1, 1891	Aug. 1, 1891
	35	Goldsboro Savings and Trust Co.‡	G. A. Norwood, Jr.	H. C. Smith	15,000.00	Laws 1903	Oct. 14, 1902	Oct. 20, 1902
Graham	35	Citizens Bank	J. A. Long	C. C. Thompson	10,000.00	* 1905	Nov. 18, 1905	Jan. 8, 1906
Granite Falls	36	Bank of Granite	D. H. Warlick	J. W. Hoke	8,000.00	* 1906	Oct. 6, 1906	Dec. 12, 1906
Granite Quarry	36	Farmers and Merchants Bank	G. D. Howard	R. C. Jones	7,500.00	* 1909	April 28, 1909	July 15, 1909
Greensboro	36	American Exchange Bank	E. P. Wharton	R. G. Vaughn	300,000.00	* 1907	Mar. 28, 1907	April 15, 1907
		Bank of South Greensboro (branch of American Exchange Bank, Greensboro)		R. J. Mebane				Oct. .., 1903
	37	Greensboro Loan and Trust Co	J. W. Fry	W. E. Allen, Treas	200,000.00	Laws 1899	July 19, 1899	Oct. 2, 1899
	37	Home Savings Bank†	C. A. Bray	T. Glenn	25,000.00	Laws 1907	May 23, 1907	May 27, 1907
Greenville	37	Bank of Greenville	R. L. Davis	James L. Little	25,000.00	Laws 1897	June 15, 1896	June 15, 1896
	38	Greenville Banking and Trust Co	J. R. Speir	C. S. Carr	25,000.00	Laws 1901	Mar. 15, 1901	April 10, 1901
Grifton	38	Bank of Grifton	L. J. Chapman	G. T. Gardner	10,000.00	* 1907	Oct. 10, 1907	Jan. 15, 1908
Grover	38	Bank of Grover	C. F. Hambright	M. A. Turner	5,000.00	* 1907	Aug. 13, 1907	Oct. 1, 1907
Halifax	39	Bank of Halifax	W. H. S. Burgwyn	F. H. Gregory	4,450.00	* 1906	Aug. .., 1906	Oct. 5, 1906
Hamilton	39	Bank of Hamilton	C. H. Baker	E. A. Council	5,000.00	* 1907	Mar. 6, 1907	May 25, 1907

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BANKS, OFFICERS, CAPITAL STOCK, ETC.—Continued.

Location.	Page.	Name of Bank.	President.	Cashier.	Capital Stock.	Chartered.	Organized.	Opened for Business.
Hamlet	39	Bank of Hamlet	E. A. Lackey	C. H. Morrow	$ 9,500.00	Laws 1903	May 22, 1902	Oct. 1, 1902
Haw River	40	Granite Savings and Trust Co.‡	B. S. Robertson	J. A. Long	5,000.00	" 1903	Sept. 28, 1903	Oct. 3, 1903
Henderson	40	Citizens Bank	J. B. Owen	W. A. Hunt	100,000.00	Laws 1889	Mar. .., 1889	Mar. .., 1889
Hendersonville	40	Citizens Bank	F. E. Durfee	C. E. Brooks	30,000.00	" 1908	Mar. 31, 1908	July 2, 1908
	41	Wanteska Trust and Banking Co	W. A. Smith	P. F. Patton, Treas.	30,000.00	" 1907	July 23, 1907	Aug. 1, 1907
Henrietta	41	Haynes Bank	R. R. Haynes	J. B. Watkins	6,000 00	" 1907	May 18, 1907	July 22, 1907
Hertford	41	Hertford Banking Co	W. S. Blanchard	L. W. Norman	15,000.00	" 1901	Dec. 1, 1900	Feb. 13, 1901
Hickory	42	Hickory Banking and Trust Co	J. F. Abernethy	W. X. Reid	35,000.00	" 1903	.....	Nov. 16, 1903
High Point	42	High Point Savings and Trust Co.‡	S. H. Hilliard	E. L. Ragan	25,000.00	Laws 1905	Mar. 13, 1905	Sept. 2, 1905
	42	Home Banking Co	T. F. Wrenn	D. H. Milton	27,895.00	" 1908	Mar. .., 1908	Mar. 5, 1908
	43	North Carolina Savings Bank and Trust Co.‡	O. E. Kearns	L. A. Briles, Treas.	95,770.00	Laws 1907	July 17, 1907	Feb. 3, 1908
	----	Wachovia Loan and Trust Co. (branch of Wachovia Loan and Trust Co., Winston)		C. L. Glenn				April .., 1902
Hillsboro	43	Bank of Orange	J. S. Spurgeon	P. C. Collins	5,000.00	" 1904	April 19, 1904	May 23, 1904
Hope Mills	43	Bank of Hope Mills	J. H. McPhail	L. B. Fleming	5,100.00	" 1905	July 15, 1905	July 18, 1905
Hot Springs	44	Bank of Hot Springs	J. M. Gount	C. J. Ebbs	10,000.00	" 1905	Feb. 15, 1905	April 1, 1905
Huntersville	44	Bank of Huntersville	J. L. Choat	Charles F. Cline	10,000.00	" 1908	Oct. 27, 1908	Dec. 21, 1908
Jackson	44	Bank of Northampton	J. T. Flythe	H. H. Grant	5,000.00	" 1904	July 4, 1904	Aug. 6, 1904
Jacksonville	45	Bank of Jacksonville	M. M. Capps	George Bryan	5,000.00	" 1908	Aug. 21, 1908	Sept. 7, 1908
	45	Bank of Onslow	J. W. Burton	Geo. H. Bender	8,000.00	" 1904	Oct. 2, 1905	Nov. 13, 1905
Jefferson	45	Bank of Ashe	J. E. Finley	W. H. Worth	15,000.00	" 1903	July 28, 1903	Oct. 17, 1903
Jonesboro	46	Bank of Jonesboro	J. L. Godfrey	A. W. Huntley	6,000.00	" 1903	May 23, 1903	May 23, 1903
Kannapolis	----	Cabarrus Savings Bank (branch)‡						

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Kenly	46	Bank of Kenly	R. A. Hales	R. H. Alford	10,000.00	* 1906	April 1, 1906	April 7, 1906
Kernersville	46	Bank of Kernersville	W. H. Mendenhall	G. V. Fulp	7 500.00	Laws 1903	Jan. 1, 1903	Jan. 1, 1903
	47	Forsyth Banking and Trust Co	J. Van Lindley	J. M. Guyer	6,750.00	* 1906	Mar. 24, 1906	May 1, 1906
Kings Mountain	47	Kings Mountain Bank	F. Dilling	W. S. Dilling	10,000.00	* 1903	May 30, 1903	June 5, 1903
	47	Peoples Loan and Trust Co	J. B. Thomason	M. E. Herndon	6,920.00	* 1908	Feb. 3, 1908	Feb. 17, 1908
Kinston	48	Farmers and Merchants Bank	C. F. Harvey	L. J. Mewborne	25,000.00	* 1909	Jan. 25, 1909	Mar. 4, 1909
	48	Holloway, Borden, Hicks & Co.†	T. B. Holloway	J. G. Banton				
La Grange	48	Bank of La Grange	G. A. Norwood, Jr.	L. F. Davis	10,000.00	* 1906		April 2, 1906
	49	Rouse Banking Co	N. J. Rouse	T. R. Rouse	25,000.00	Laws 1905	Mar. 16, 1905	April 3, 1905
Laurinburg	49	Scotland County Savings Bank‡	A. L. James	Hinton James	10,000.00	* 1904	Aug. 2, 1904	Sept. 27, 1904
	49	State Bank	J. A. Jones	W. H. Cooper	40,000.00	* 1907	Aug. 12, 1907	Sept. 10, 1907
Leaksville	50	Bank of Leaksville	D. F. King	A. L. Hopper	30,000.00	Laws 1889	June 1, 1889	June 1, 1889
	50	Peoples Bank	S. L. Martin	A. Millner	12,575.00	* 1908	July 1, 1908	Nov. 2, 1908
Lenoir	50	Bank of Lenoir	G. W. F. Harper	J. H. Beall	40,000.00	* 1903	April 27, 1903	April 30, 1903
Lewiston	51	Bank of Lewiston	W. Mitchell	J. N. Hoggard	8,000.00	* 1909	Mar. 31, 1909	Oct. 20, 1909
Lexington	51	Bank of Davidson	J. B. Smith	James Adderton	10,000.00	* 1909	Feb. 13, 1909	Feb. 18, 1909
	51	Bank of Lexington	G. W. Montcastle	W. H. Mendenhall	50,000.00	Laws 1895	May --, 1896	June 1, 1896
	52	Commercial and Savings Bank‡	J. W. McCrary	J. F. Deaderick	25,000.00	* 1906	Jan. 24, 1907	Mar. 1, 1907
Liberty	52	Bank of Liberty	A. E. Lewis	B. M. Brower	10,000.00	* 1903	---------, 1903	May 21, 1903
Lilesville	52	Bank of Lilesville	J. F. Alexander	B. R. Wall	10,000.00	* 1907		Mar. 1, 1907
Lillington	53	Bank of Lillington	D. H. Senter	H. T. Spears	6,800.00	Laws 1903	May 28, 1903	Aug. 31, 1903
Littleton	53	Bank of Littleton	J. H. Harrison	H. F. Bonney	10,000.00	Laws 1897	Sept. 6, 1899	Oct. 24, 1899
	53	Planters Bank	T. J. Miles	M. J. Grant	9,225.00	* 1907		April 16, 1907
Louisburg	54	Farmers and Merchants Bank	A. B. Hawkins	T. W. Watson	23,500.00	Laws 1895	Feb. 18, 1895	Nov. 5, 1895
Lumberton	54	Bank of Lumberton	A. W. McLean	A. W. Peace	50,000.00	Laws 1897	June 14, 1897	June 14, 1897
	54	Farmers and Merchants Bank of Robeson	T. A. McNeill	T. C. Evans	17,400.00	* 1909	Sept. 30, 1909	Nov. 1, 1909

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BANKS, OFFICERS, CAPITAL STOCK, ETC.—Continued.

Location.	Page.	Name of Bank.	President.	Cashier.	Capital Stock.	Chartered.	Organized.	Opened for Business.
Madison	55	Bank of Madison	B. F. McGhee	J. O. Ragsdale	$ 20,000.00	Laws 1899	May 10, 1899	Sept. 12, 1899
Maiden	55	Maiden Bank	J. L. Cramer	B. M. Spratt, Jr.	7,500.00	" 1908	Dec. 18, 1908	Jan. 11, 1909
Manteo	55	Bank of Manteo,	R. C. Evans	R. B. Etheridge	5,200.00	" 1907	May 14, 1907	June 20, 1907
Marion	56	Merchants and Farmers Bank	T. F. Wrenn	R. F. Burton	27,000.00	Laws 1903	April 14, 1902	June 2, 1902
Marshall	56	Bank of French Broad	J. J. Redmon	W. B. Ramsey	25,000.00	" 1903	June 22, 1903	Dec. 1, 1903
Marshville	56	Bank of Marshville	J. H. Lee	W. E. McWhirter	10,000.00	" 1904	Nov. 8, 1904	April 3, 1905
Maxton	57	Bank of Maxton	T. O. Evans	Lacy Williams	40,000.00	Laws 1899	April 17, 1900	Sept. 1, 1900
	----	Bank of Robeson	J. S. Carr	O. C. Spaulding	25,000.00	" 1909	Nov. 13, 1909	Dec. 15, 1909
Maysville	57	Maysville Banking and Trust Co	T. A. Green	George E. Weeks	5,000.00	" 1907	Oct. 24, 1907	Nov. 3, 1908
Mebane	57	Commercial and Farmers Bank	J. B. Mason	S. G. Morgan	8,000.00	" 1905	Feb. 16, 1905	April 22, 1905
Middlesex	58	Middlesex Banking Co.	C. B. Barbee	H. J. Morris	10,000.00	" 1908	June 6, 1908	Feb. 1, 1909
Milton	58	Bank of Caswell	R. L. Watt	E. Hines, Jr.	5,000.00	" 1905	Jan. 2, 1905	Feb. 8, 1905
Mocksville	58	Bank of Davie	W. A. Bailey	T. J. Byerly	20,000.00	Laws 1901	May 10, 1901	Oct. 7, 1901
Monroe	59	Bank of Union	W. S. Blakeney	W. C. Stack	50,000.00	Laws 1901	Oct. 14, 1902	Nov. 3, 1902
	59	Savings, Loan and Trust Co.‡	R. B. Redwine	H. B. Clark	25,000.00	Laws 1903	Feb. 27, 1903	Mar. 12, 1903
Mooresville	59	Merchants and Farmers Bank	E. W. Brawley	H. D. Mills	24,125.00	" 1907	Oct. 1, 1907	Dec. 2, 1907
Morehead City	60	Bank of Morehead City	J. B. Morton	E. H. Gorham	20,000.00	Laws 1903	Sept. 1, 1903	Sept. 1, 1903
Morganton	60	Bank of Morganton	J. A. Dickson	W. E. Walton	16,000.00	" 1904	June 18, 1904	Sept. 1, 1904
Morven	60	Bank of Morven	T. V. Hardison	M. L. Ham	19,800.00	" 1903	Nov. 5, 1903	Dec. 2, 1903
Mount Airy	61	Bank of Mount Airy	J. H. Prather	W. J. Byerly	50,000.00	" 1904	Sept. .., 1904	Mar. 6, 1905
	61	Surry County Loan and Trust Co	W. F. Carter	G. D. Fawcett	22,500.00	Laws 1901	April 9, 1901	April 10, 1901
Mount Gilead	61	Bank of Mount Gilead	J. A. McAulay	W. B. Cochran	10,000.00	" 1904	July 25, 1904	July .., 1904

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Mount Holly	62	Mount Holly Bank	H. A. Ryhne	J. A. Costner	10,500.00	* 1903	Oct. 17, 1903	Nov. 10, 190	
Mount Olive	62	Bank of Mount Olive	W. E. Borden	M. T. Breazeale	25,000.00	Laws 1901	Jan. 21, 1901	Jan. 22, 1901	
	62	Citizens Bank	J. E. Kelly	J. E. Morrisette	14,850.00	* 1907	Sept. 27, 1907	Feb. 10, 1908	
Mount Pleasant		Cabarrus Savings Bank (branch of Cabarrus Savings Bank, Concord)							
Murfreesboro	63	Peoples Bank	D. C. Barnes	P. E. Jenkins	10,000.00	* 1904	Mar. 9, 1904	Mar. 15, 1904	
Murphy	63	Bank of Murphy	John H. Carter	L. E. Bayless	40,000.00	Laws 1899	Dec. 22, 1898	Jan. 16, 1899	
Nashville	63	Bank of Nashville	S. F. Austin	J. K. Bridgers	5,000.00	Laws 1903	Jan. 23, 1901	Feb. 2, 1901	
New Bern	64	Mutual Aid Banking Co	J. P. Stanley	J. H. Fisher	3,801.59	Laws 1897	May 1, 1897	Aug. 7, 1897	
	64	New Bern Banking and Trust Co	J. B. Blades	G. B. Pendleton	200,000.00	* 1906	July 23, 1906	Sept. 15, 1906	
	64	Peoples Bank	William Dunn	T. A. Uzzell	50,000.00	* 1907	July 18, 1907	Oct. 1, 1907	
Newton	65	Farmers and Merchants Bank	J. H. Yount	L. H. Phillips	35,000.00	* 1907	Jan. 21, 1907	April 1, 1907	
North Wilkesboro	65	Bank of North Wilkesboro	J. E. Finley	R. W. Gwyn	50,000.00	Laws 1891	Feb. --, 1892	Mar. 2, 1892	
	65	Citizens Loan and Trust Co	J. H. Johnson	H. W. Horton, Treas.	10,000.00	Laws 1905	April 12, 1905	Jan. 10, 1906	
	66	Deposit and Savings Bank	W. F. Trogdon	H. O. Absher	20,000.00	Laws 1903	Feb. 25, 1903	Mar. 2, 1903	
Norwood	66	Bank of Norwood	T. A. Hathcock	A. T. Dunlap	12,500.00	* 1904	Oct. 6, 1904	Mar. 18, 1905	
Old Fort	66	Bank of Old Fort	L. P. Crawford	F. M. Bradley	8,000.00	* 1904	Aug. 26, 1904	Nov. 1, 1904	
Oriental	67	Bank of Oriental	G. H. Roberts	J. W. Miller	15,000.00	* 1906	Sept. 25, 1906	Oct. 15, 1906	
Oxford	67	Oxford Savings Bank and Trust Co.‡	H. G. Cooper	W. T. Yancey, Sec'y and Treas.	16,300.00	Laws 1903	Mar. --, 1903	Mar. --, 1903	
Parkton	67	Bank of Parkton	J. G. Hughes	E. B. Daniel	9,800.00	* 1907	June 11, 1907	Sept. 21, 1907	
Pilot Mountain	68	Pilot Bank and Trust Co	G. O. Key	W. J. Swanson	25,700.00	Laws 1896	Aug. 24, 1904	Sept. 22, 1904	
Pine Level	68	Bank of Pine Level	D. B. Oliver	R. L. Fitzgerald	5,000.00	* 1907	Dec. 18, 1906	Jan. 9, 1907	
Pinetops	68	Pinetops Banking Co	H. C. Bridgers	J. V. Cobb	15,000.00	Laws 1905	Dec. 15, 1904	Mar. 1, 1905	
Pittsboro	69	Bank of Pittsboro	W. L. London	M. T. Williams	10,000.00	Laws 1903	Sept. 11, 1901	Oct. 15, 1901	
Plymouth	69	Bank of Plymouth	W. H. Hampton	Clarence Latham	12,500.00	Laws 1901	Aug. 30, 1900	Nov. 1, 1900	
Polkton	69	Bank of Polkton	L. S. Covington	T. R. Troutman	5,500.00	* 1909	July 7, 1909	Aug. 2, 1909	

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BANKS, OFFICERS, CAPITAL STOCK, ETC.—Continued.

Location.	Page.	Name of Bank.	President.	Cashier.	Capital Stock.	Chartered.	Organized.	Opened for Business.
Pollocksville	70	Pollocksville Banking and Trust Co.	T. A. Green	H. A. Creagh	$ 5,000.00	* 1906	Jan. 19, 1907	Mar. 14, 1907
Raeford	70	Bank of Raeford	John Blue	John W. Moore	15,000.00	Laws 1903	June 2, 1903	Oct. 6, 1903
Raleigh	70	Mechanics Savings Bank‡	Charles E. Johnson	Walters Durham	15,000.00	Laws 1899	Jan. 1, 1895	Jan. 1, 1896
	71	Raleigh Banking and Trust Co.	C. E. Johnson	F. H. Briggs	100,000.00	Laws 1903	July 14, 1905	July 17, 1905
	71	Raleigh Savings Bank‡	John T. Pullen	Charles Root	15,000.00	Laws 1885	May 14, 1887	May 14, 1887
	71	Wake County Savings Bank‡	T. B. Crowder	W. W. Vass	15,000.00	Laws 1903	Sept. 26, 1904	Jan. 3, 1905
Ramseur	72	Bank of Ramseur	W. H. Watkins	I. F. Craven	12,000.00	* 1906	Nov. ..., 1906	April 10, 1907
Randleman	72	Bank of Randleman	S. Bryant	J. H. Cole	12,000.00	Laws 1901	June ..., 1900	June ..., 1900
	72	Peoples Savings, Loan and Trust Co.	W. I. Sumner	W. H. Pickard	7,265.00	* 1907	Oct. 3, 1907	Oct. 3, 1907
Red Springs	73	Bank of Red Springs	A. B. Pearsall	J. S. Jones	15,000.00	Laws 1901	Nov. 1, 1900	Nov. 26, 1900
Reidsville	73	Bank of Reidsville	W. B. Wray, Vice-President.	J. F. Watlington	50,000.00	Laws 1875	May ..., 1882	May ..., 1882
	73	Citizens Bank	R. L. Watt	Scott Tillman	75,000.00	Laws 1885	Jan. 17, 1885	Jan. 28, 1885
Richlands	74	Bank of Richlands	J. E. Steed	G. B. Whitted	5,000.00	* 1905	July 25, 1905	Aug. 2, 1905
	74	Peoples Bank	W. B. Venters	R. D. Thompson	4,930.00	* 1907	Feb. 22, 1907	April 11, 1907
Rich Square	74	Bank of Rich Square	J. T. Bolton	J. W. Weaver	5,000.00	Laws 1903	Nov. 11, 1902	Nov. 12, 1902
Roanoke Rapids	75	Bank of Roanoke Rapids	W. H. S. Burgwyn	S. B. Pierce	5,000.00	* 1905	Mar. 1, 1905	May 1, 1905
Robersonville	75	Bank of Robersonville	R. H. Hargrove	J. C. Robertson	15,000.00	* 1906	Mar. 20, 1906	April 2, 1906
Rockingham	75	Bank of Pee Dee	W. L. Parsons	W. L. Parsons	25,000.00	Laws 1891	Mar. 25, 1891	May 21, 1891
	76	Farmers Bank	R. L. Steele	L. S. Covington	15,000.00	Laws 1901	Sept. 21, 1901	Oct. 7, 1901
	76	Richmond County Savings Bank‡	W. L. Parsons	W. L. Scales	15,000.00	Laws 1901	Mar. 18, 1901	April 1, 1901
Rocky Mount	76	Bank of Rocky Mount	T. H. Battle	L. F. Tillery	100,000.00	Laws 1889	....., 1889	Jan. 1, 1889
	77	Planters Bank	J. C. Braswell	J. W. Aycock	50,000.00	Laws 1897	Jan. 18, 1899	Mar. 27, 1899

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	77	Rocky Mount Savings and Trust Co.‡	T. H. Battle	F. P. Spruill	10,000.00	* 1903	Aug. 31, 1903	Nov. 2, 1903
Roper	77	Bank of Roper	T. W. Blount	B. S. Clark	20,000.00	* 1906	April 17, 1906	May 8, 1906
Roseboro	78	Bank of Roseboro	Matt J. Heyer	C. D. DuBose	10,000.00	* 1909	Sept. 6, 1909	Sept. 24, 1909
Rose Hill	78	Bank of Rose Hill	M. J. Heyer	W. B. Southerland	10,000.00	* 1906	April 6, 1906	April 30, 1906
Rowland	78	Bank of Rowland	Allen Edens	W. F. Bristow	40,000.00	* 1904	Jan. 4, 1904	Jan. 8, 1904
Roxboro	79	Bank of Roxboro	E. B. Reade	W. F. Long	10,000.00	* 1904	May 5, 1904	May 9, 1904
	79	Peoples Bank	J. A. Long	J. S. Bradsher	40,000.00	Laws 1903	Mar. 9, 1903	April 7, 1903
Roxobel	79	Bank of Roxobel	Leroy Capehart	R. C. Mullican	5,000.00	* 1908	Sept. 8, 1908	Oct. 25, 1908
Rural Hall	80	Commercial and Farmers Bank	S. S. Flynt	E. E. Shore	7,200.00	* 1906	Aug. 20, 1906	Nov. 21, 1906
Rutherfordton	80	Citizens Bank	H. L. Carpenter	A. L. Grayson	12,900.00	* 1906	Jan. 10, 1906	Mar. 1, 1906
	80	Commercial Bank	T. B. Twitty	Collett L. Miller	18,200.00	Laws 1901	Mar. 13, 1900	May 1, 1900
Salisbury	81	Davis & Wiley Bank	O. D. Davis	J. M. McCorkle	60,000.00	Laws 1889	June 29, 1889	July 1, 1889
	----	Wachovia Loan and Trust Co. (branch of Wachovia Loan and Trust Co., Winston)		W. F. Snider			Dec. --, 1902	Jan. --, 1903
Saluda	81	Carolina State Bank	D. C. Barrow	H. B. Lane	5,000.00	* 1906	Sept. 3, 1906	July 14, 1906
Sanford	81	Bank of Sanford	S. P. Hatch	J. M. Ross	15,000.00	Laws 1897	Mar. 20, 1899	Mar. 20, 1899
	82	Banking, Loan nad Trust Co	A. W. Huntley	J. W. Cunningham	25,000.00	* 1904	April 20, 1904	April 23, 1904
Scotland Neck	82	Panters and Commercial Bank	Claude Kitchin	O. J. Moore	15,000.00	* 1907	May 13, 1907	June 1, 1907
	82	Scotland Neck Bank	A. McDowell	F. P. Shields	25,000.00	Laws 1901	Feb. 1, 1901	Feb. 1, 1901
Seaboard	83	Farmers Bank	J. G. L. Crocker	H. R. Harris	6,000.00	* 1906	Jan. 4, 1906	May 19, 1906
Selma	83	Bank of Selma	M. C. Winston	L. D. Debnam	25,000.00	Laws 1903	Jan. 8, 1902	May 1, 1902
Sharpsburg	83	Sharpsburg Banking Co	G. T. Dawes	John S. Harper	7,000.00	* 1907	Oct. 1, 1907	Oct. 1, 1907
Siler City	84	Chatham Bank	F. M. Hadley	W. C. Edwards	5,000.00	* 1903	Nov. 20, 1901	Jan. 13, 1902
	84	Siler City Loan and Trust Co	O. A. Hanner	E. B. Parks	15,000.00	Laws 1907	Feb. 16, 1907	Mar. 12, 1907
Smithfield	84	Bank of Smithfield	W. L. Woodall	C. V. Johnson	30,000.00	Laws 1895	Mar. 1, 1898	Mar. 1, 1898
Snow Hill	85	Snow Hill Banking and Trust Co	G. A. Norwood	J. T. Sugg	10,000.00		June 15, 1903	Sept. 1, 1903

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BANKS, OFFICERS, CAPITAL STOCK, ETC.—Continued.

Location.	Page.	Name of Bank.	President.	Cashier.	Capital Stock.	Chartered.	Organized.	Opened for Business.
Southern Pines	85	Citizens Bank and Trust Co	C. B. Grout	H. O. Riggan	$ 10,000.00	Laws 1905	Mar. 23, 1905	May 22, 1905
Southport	85	Bank of Southport	Thos. E. Cooper	D. O. Daniel	5,000.00	" 1904	Dec. 4, 1904	May 22, 1905
Sparta	86	Bank of Sparta	R. A. Doughton	T. J. Carson	15,000.00	1903	July 13, 1903	Dec. 14, 1903
Spencer	86	Bank of Spencer	Dr. M. L. Smoot	J. K. Dorsett	5,000.00	Laws 1903	Mar. 9, 1903	Mar. 19, 1903
		Wachovia Loan and Trust Co. (branch of Wachovia Loan and Trust Co., Winston)		A. W. Hicks			Mar. ..., 1903	Mar. ..., 1903
Spray		Bank of Spray (branch of Bank of Leaksville)						July 6, 1905
	86	Imperial Trust and Savings Co.	B. Frank Mebane	B. E. Ivie, Asst. Treas.	17,570.00	" 1905	July 19, 1905	April 15, 1908
Spring Hope	87	Farmers and Merchants Bank	A. F. May	E. R. Dew	10,000.00	" 1905	Sept. 15, 1905	Oct. 9, 1905
	87	Spring Hope Banking Co.	W. W. Richardson	C. S. Hales	10,000.00	Laws 1903	Mar. 13, 1901	Mar. 13, 1901
Stanley	87	Farmers and Merchants Bank	W. L. Jenkins	J. M. Reinhardt	9,800.00	" 1906	Oct. 22, 1906	Nov. 20, 1906
Statesville	88	Merchants and Farmers Bank	L. T. Stimpson	F. B. Bunch	20,319.92	" 1907	Dec. 17, 1907	Feb. 10, 1908
Stem	88	Bank of Stem	J. H. Gooch	Allie Gooch	5,000.00	" 1908	June 16, 1908	June 16, 1908
Stokesdale	88	Stokesdale Commercial Bank	C. A. Bray	S. B. Denny	5,000.00	" 1908	Oct. 1, 1908	Dec. 21, 1908
Stoneville	89	Bank of Stoneville	R. T. Stone	C. K. Nolen	6,000.00	Laws 1903	July 23, 1903	July 23, 1903
Stony Point	89	Bank of Stony Point	A. L. Watts	A. W. White	2,602.00	" 1908	April 13, 1908	Nov. 2, 1908
Stovall	89	Bank of Stovall	W. T. Yancey	C. L. Lewis	5,000.00	" 1906	Feb. 14, 1906	Feb. 14, 1906
Sylva	90	Jackson County Bank	C. J. Harris	M. Buchanan	12,000.00	" 1905	Aug. 14, 1905	Oct. 30, 1905
Tabor	90	Bank of Tabor	C. C. Pridgen	D. C. Fussell	9,180.00	" 1906	Mar. 14, 1907	April 25, 1907
Tarboro	90	Bank of Tarboro	J. F. Shackelford	L. V. Hart	25,000.00	Laws 1895	June 1, 1895	June 10, 1895
	91	Pamlico Insurance and Banking Co.	H. L. Staton	Job Cobb	33,960.00	Laws 1875	Feb. 24, 1875	Feb. 24, 1875
Taylorsville	91	Bank of Alexander	W. B. Matheson	H. T. Kelly	12,000.00	Laws 1903	Nov. 1, 1902	Nov. 1, 1902
Thomasville	91	Bank of Thomasville	J. L. Armfield	Zed Griffith	12,500.00	Laws 1899	April 3, 1899	Aug. 7, 1899

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Trenton	92	Bank of Jones	J. B. Collins	F. W. Foscue	5,000.00	* 1905	Oct. 10, 1905	Nov. 18, 1905
Troy	92	Bank of Montgomery	W. J. Armfield, Jr.	J. G. Tomlinson	10,000.00	Laws 1901	Feb. 4, 1901	Feb. 26, 1901
Tryon	92	Bank of Tryon	Joseph Norwood	J. B. Hester	10,000.00	* 1905	Feb. 7, 1905	Mar. 27, 1905
Vanceboro	93	Bank of Vanceboro	W. C. White	J. B. Harvey	5,000.00	* 1906	Oct. 23, 1906	Nov. 6, 1906
Vineland	93	Bank of Columbus	R. H. Powell	F. L. Ford	21,350.00	* 1905	.....	Nov. 18, 1905
Wadesboro	93	Bank of Wadesboro	T. J. Covington	C. M. Burns, Jr.	50,000.00	Laws 1899	July 4, 1902	Sept. 1, 1902
	94	Southern Savings Bank‡	John T. Patrick	W. M. Morton	23,485.00	* 1907	Dec. 16, 1907	Jan. 18, 1908
Wake Forest	94	Bank of Wake	J. B. Powers	T. E. Holding	15,000.00	* 1904	July 25, 1904	Aug. 29, 1904
Wallace	94	Bank of Duplin	H. C. MacQueen	A. L. McGowan	12,500.00	Laws 1903	Feb. --, 1903	April 10, 1903
Walnut Cove		Bank of Stokes County (branch of Bank of Stokes County, Danbury)						
Warrenton	95	Bank of Warren	C. N. Williams, Jr.	H. A. Macon	22,250.00	* 1905	Sept. 25, 1905	Nov. 6, 1905
	95	Citizens Bank	W. B. Boyd	R. T. Watson	20,000.00	* 1905	Dec. --, 1905	Jan. 1, 1906
Warsaw	95	Bank of Warsaw	T. B. Peirce	H. F. Peirce	10,000.00	Laws 1903	April 30, 1903	Aug. 6, 1903
Washington	96	Bank of Washington	Seth Bridgman	T. J. Latham	50,000.00	Laws 1893	Jan. 30, 1893	Jan. 31, 1893
	96	Savings and Trust Co.‡	B. G. Moss	J. B. Sparrow	50,000.00	Laws 1903	Feb. 10, 1903	Mar. 10, 1903
Waxhaw	96	Waxhaw Banking and Trust Co.	J. L. Rodman	J. A. Williams	17,550.00	* 1906	Oct. 4, 1905	Mar. 19, 1906
Waynesville	97	Bank of Waynesville	Alden Howell	Alden Howell, Jr.	50,000.00	Laws 1893	July 1, 1889	July 1, 1889
	97	Commercial Bank	R. E. Osborne	J. R. Boyd	30,000.00	* 1906	July 30, 1906	Nov. 1, 1906
Webster	97	Tuckaseigee Bank	Jos. J. Hooker	J. L. Broyles	6,850.00	* 1909	Jan. 22, 1909	April 26, 1909
Weldon	98	Bank of Weldon	W. E. Daniel	W. R. Smith	20,000.00	Laws 1893	Aug. 20, 1892	Aug. 20, 1892
Wendell	98	Bank of Wendell	R. B. Whitley	M. C. Todd	5,000.00	* 1907	Feb. 14, 1907	April 3, 1907
Whitakers	98	Bank of Whitakers	W. T. Braswell	W. J. Taylor	10,000.00	Laws 1903	April 8, 1903	July 15, 1903
Whiteville	99	Bank of Whiteville	J. B. Schulken	J. D. Maultsby	10,000.00	Laws 1903	June 5, 1903	June 5, 1903
Wilkesboro	99	Bank of Wilkes	R. A. Spainhour	C. M. Sheets	15,800.00	* 1907	Aug. 16, 1907	Mar. 3, 1908
Williamston	99	Bank of Martin County	W. Martin	J. G. Godard	15,000.00	Laws 1903	Jan. 22, 1900	Jan. 22, 1900

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BANKS, OFFICERS, CAPITAL STOCK, ETC.—Continued.

Location.	Page.	Name of Bank.	President.	Cashier.	Capital Stock.	Chartered.	Organized.	Opened for Business.
Williamston	100	Farmers and Merchants Bank	J. D. Biggs	F. F. Fagan	$ 25,000.00	* 1905	April 1, 1905	June 1, 1905
Wilmington	100	Atlantic Trust and Banking Co.‡	M. J. Heyer	Milton Calder	50,000.00	Laws 1901	Aug. 13, 1902	Sept. 1, 1902
	100	Peoples Savings Bank‡	H. C. MacQueen	F. W. Dick	65,000.00	Laws 1901	Mar. 23, 1900	April 2, 1900
	101	Wilmington Savings and Trust Co.‡	J. W. Norwood	C. E. Taylor, Jr.	100,000.00	Laws 1888	Jan. 8, 1888	Feb. 24, 1888
Wilson	101	Branch Banking Co.	J. C. Hales	H. H. Murray	100,000.00	Laws 1889	Jan. 1, 1900	Jan. 1, 1900
	101	Citizens Bank	R. G. Briggs	W. M. Farmer	50,000.00	* 1905	Jan. 1, 1906	Jan. 2, 1906
	102	Wilson Trust and Savings Bank‡	John F. Bruton	E. T. Barnes	10,000.00	Laws 1903	July 1, 1903	July 2, 1903
Windsor	102	Bank of Windsor	Thomas Gillam	W. L. Lyon	20,000.00	Laws 1903	Aug. 6, 1889	Aug. 6, 1889
	102	Citizens Bank	E. S. Askew	M. B. Gillam	20,000.00	* 1904	May 23, 1904	Sept. 7, 1904
Wingate	103	State Bank of Wingate	R. A. Morrow	Bright Griffin	10,000 00	* 1909	Aug. 9, 1909	Oct. 15, 1909
Winston-Salem	103	Forsyth Savings and Trust Co.	J. S. Hill	F. M. Kennedy	2,247.00	Laws 1907	April 1, 1907	May 11, 1907
	103	Wachovia Loan and Trust Co.	F. H. Fries	H. F. Shaffner, Treas	600,000.00	Laws 1890	Feb. 16, 1893	June 15, 1893
Winterville	104	Bank of Winterville	A. G. Cox	J. E. Green	5,000.00	* 1905	Dec. 25, 1905	Jan. 30, 1906
Winton	104	Merchants and Farmers Bank	John E. Vann	J. P. Mitchell	10,000.00	Laws 1903	Nov. 24, 1902	Mar. 2, 1903
Woodland	104	Farmers Bank	J. B. Griffin	I. T. Blanchard	5,000.00	* 1906	Jan. 15, 1906	Mar. 7, 1906
Yadkinville	105	Bank of Yadkin	Benjamin Shores	W. A. Hall	10,000.00	* 1905	Aug. 24, 1905	Nov. 6, 1905
Yanceyville	105	Bank of Yanceyville	R. L. Mitchell	R. K. Lasley	5,000.00	* 1906	April 28, 1906	July 11, 1906
Youngsville	105	Bank of Youngsville	J. B. Perry	W. G. Riddick	5,000.00	Laws 1901	Aug. 15, 1899	Aug. 15, 1899
Zebulon	106	Bank of Zebulon	T. J. Horton	F. E. Bunn	7,900.00	* 1907	Jan. 31, 1907	July 8, 1907

*Chartered by Secretary of State, Laws 1903. †Private Bank. ‡Savings Bank.

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ACCIDENTS TO PERSONS.

Name of Road.	Resulting from Movement of Trains.						Other Persons.				Total.		Other Causes than Movement of Trains.	
	Passengers.		Postal Clerks, etc.		Employees.		Trespassing.		Not Trespassing.					
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Kill'd	Injured	Kill'd.	Injured.
Atlantic Coast Line Railroad		7			6	20	15	5	1	1	22	33		25
Seaboard Air Line Railway		12		4	4	62	6	10		8	10	96	2	66
Southern Railway		60		8	14	188	19	37	2	7	35	300	4	480
Norfolk and Southern Railway		2			1	13		1			1	16		2
MISCELLANEOUS ROADS—														
Aberdeen and Asheboro														
Aberdeen and Rockfish														
Caldwell and Northern														1
Carolina Clinchfield and Ohio						4						4		2
Carolina and Northwestern		2				4		1				7		1
Durham and Southern														1
East Carolina														
Louisville and Nashville														1
Norfolk and Western	1					6		1	1		2	7		2
Raleigh and Charleston														
Raleigh and Southport														
Randolph and Cumberland														
Tallulah Falls						1						1		
Total	1	83		12	25	298	40	55	4	16	70	464	6	581

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Telephone

Name of Company.	Total Assessment.	Capital Stock.	Funded Debt.	Number Business Phones.
Albemarle Telephone Co	$ 5,000.00	$ 8,500.00	$	76
American Telephone and Telegraph Co	153,770.00	15,000.00		*
Amity Telephone Co	525.00			
Asheboro Telephone Co	2,500.00	2,500.00		65
Asheville Telephone and Telegraph Co	133,064.00	137,500.00	30,000	961
Beaufort Telephone Co	2,500.00	4,500.00		29
Belvidere-Hertford Telephone Co.	700.00	700.00		2
Benson Telephone Co	3,500.00			
Boiling Springs Telephone Co	300.00	500.00		5
Bryson City Telephone Co	4,000.00	6,200.00		25
Burnsville Telephone Co	500.00			54
Cape Fear Telephone Co	2,500.00	3,475.00		20
Capital City Telephone Co	57,492.00	186,000.00		440
Cardenas Telephone Co	3,000.00	3,750.00		17
Caroleen and Henrietta Telephone Co	2,000.00	2,000.00		23
Carolina Telephone and Telegraph Co	75,000.00	278,700.00		1,037
Cedar Grove-Efland Telephone Co	300.00	500.00		4
Chapel Hill Telephone Co	2,500.00	2,500.00		39
Cherokee Telephone Co	1 500.00			
Chowan and Roanoke Telephone Co	2,500.00	4,150.00		50
Clayton Telephone Co	3,200.00	4,000.00		36
Clinton and Dunn Telephone Co	1,075.00	2,010.00		2
Clio Telephone Co	1,475.00	2,835.00		
Concord Telephone Co	4,000.00	3,000.00		150
Cooleemee Telephone Co	400.00	500.00		10
Currituck Telephone Co	5,000.00	5,000.00		15
Dosier Telephone Co	210.00	630.00		
Duplin Telephone Co	1,150.00	1,600.00	1,100	10
Ellenboro Telephone Co	320.00	682.00		1
Farmers Mutual Telephone Co	550.00	1,150.00		7
Farmers Quickstep Telephone Co	2,765.00	2,765.00		8
Forest City Telephone Co	1,625.00	1,625.00		30
Franklin Telephone and Electric Co	4,060.00	4,500.00		58
Fremont Telephone Co	1,200.00	1,960.00		28
Garland-Clinton Telephone Co	3,000.00	5,000.00		

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Companies.

Average Charge Per Month.	Number of Residence Phones.	Average Charge Per Month.	Gross Earnings.	Operating Expenses.	Income from Operation.	Miles of Poles.	Miles of Wire.
$ 2.00	70	$ 1.25	$ 4,120.00	$ 3,180.00	$ 940.00	75.00	204.00
.....	*	.....	.....	.....	.....	402.71	5,816.58
.....	13	2.25	.....	.....	.....	15.00	15.00
1.75	50	1.25	2,000.00	1,500.00	500.00	40.00	75.00
2.48	1,248	1.88	56,114.66	50,119.15	5,995.51	171.00	1,509.00
1.50	21	1.00	722.25	583.25	139.00	.....	.....
2.00	8	1.50	.....	.....	.....	11.00	22.00
.....	.....	.....	.....	.....	.....	.....	.....
.....	95	.....	48.00	100.00	†52.00	35.00	50.00
2.00	32	1.50	2,519.40	1,828.05	691.35	45.00	45.00
.50	50	.25	.....	800.00	†800.00	69.00	75.00
1.63	49	1.37	1,361.96	1,136.10	225.86	30.00	39.00
2.72	903	1.27	27,047.03	18,159.66	8,887.37	35.00	144.00
2.08	27	1.50	1,131.00	492.00	639.00	47.00	132.00
1.00	92	1.00	1,516.75	1,072.65	444.10	25.00	110.00
.....	1,436	.....	70,140.90	54,171.47	15,969.43	334.00	1,097.00
.....	22	.....	30.00	30.00	.....	20.00	20.00
2.00	88	1.50	2,159.11	1,865.41	293.70	11.00	50.00
.....	.....	.....	.....	.....	.....	.....	.....
2.00	25	1.50	1,672.00	1,305.00	367.00	67.00	67.00
1.90	47	1.45	1,573.22	1,080.00	493.22	34.25	123.25
1.50	22	1.50	568.00	314.52	253.48	38.00	38.00
.....	81	.41	375.00	375.00	.....	69.00	105.00
1.50	280	1.00	7,373.00	5,396.00	1,977.00	41.00	300.00
2.00	22	1.25	.....	.....	.....	4.00	30.00
.....	3	.....	1,080.97	555.82	525.15	40.00	40.00
.....	21	.....	.....	.....	.....	19.00	19.00
1.25	60	1.00	.....	.....	.....	25.00	30.00
1.00	2	1.00	173.00	170.00	3.00	12.00	15.00
1.50	20	1.50	583.71	304.95	278.76	20.00	46.00
.....	156	.....	31.50	95.00	†63.50	45.00	90.00
1.00	55	1.00	1,124.00	750.00	374.00	30.00	70.00
2.00	54	1.50	2,400.00	1,200.00	1,200.00	124.00	460.00
2.00	24	1.50	.....	.....	.....	14.00	51.00
.....	80	1.25	1,225.00	825.00	400.00	96.00	196.00

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Name of Company.	Total Assessment.	Capital Stock.	Funded Debt.	Number Business Phones.
Gibsonville Telephone Co.	$ 88.00	$ 50.00	$	
Good Will Telephone Co.	1,600.00	1,600.00		7
Granville Telephone Co.	1,500.00	2,300.00		6
Green River Telephone Co.	500.00	500.00		
Hallsville Telephone Co.	450.00	450.00		7
Harmony Telephone Co.	1,000.00	1,500.00		7
Hickory Electric Co.	3,600.00	1,200.00	2,500.00	70
Home Telephone and Telegraph Co.	100,000.00	262,750.00		1,197
Horton Telephone Co	2,500.00	3,000.00	500.00	92
Hyde County Telephone Co.	2,500.00	9,400.00		25
International Telephone Co.	3,000.00	2,000.00		43
Interstate Telephone and Telegraph Co.	70,000.00	100,000.00		396
Iredell Telephone Co.	16,900.00	15,796.00		122
Johnston County Telephone Co.	2,900.00	2,900.00		32
Kernersville Telephone Co.	900.00	1,000.00		16
Lattimore Telephone Co.	500.00			
Laurel Telephone Co.	880.00	1,100.00		5
Leicester Telephone Co.	400.00	750.00		10
Lenoir Electric Co.	3,500.00	6,000.00		90
Lexington Telephone Co.	5,000.00	7,500.00		81
Liberty Telephone Co.	2,500.00	1,975.00	1,000.00	16
Lumberton Telephone Co.	2,600.00	3,000.00		90
Madison Telephone Co.	1,500.00			
Matthews Telephone Co.	2,025.00	2,200.00		18
Mebane-Ridgeville Telephone Co.	2,300.00	2,735.00	750.00	20
Midway Telephone Co.	1,085.00	3,150.00		
Mocksville Telephone Co.	900.00	900.00		20
Morven Telephone Co.	5,000.00	7,500.00		50
Mooresville Telephone Co.	4,700.00	4,700.00		50
Morehead City Telephone Co.	800.00	1,250.00		20
Morris Telephone Co.	2,728.00	10,300.00		53
Mt. Airy Telephone Co.	6,000.00	15,000.00		65
Mt. Gilead Telephone Co.	3,000.00	3,000.00	300.00	8
Muddy Creek Telephone Co.	280.00	350.00		3
Norfolk and Carolina Tel. and Tel. Co.	30,000.00	39,440.00	9,466.00	185

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PANIES—Continued.

Average Charge Per Month.	Number of Residence Phones.	Average Charge Per Month.	Gross Earnings.	Operating Expenses.	Income from Operation.	Miles of Poles.	Miles of Wire.
$.....	$.....	$.....	$.....	$.....	$.....	.....	.....
1.00	35	1.00	480.00	175.00	305.00	27.00	27.00
2.00	30	1.66	730.00	450.00	280.00	25.00	100.00
.....	9	1.00	121.00	87.25	33.75	12.00	12.00
1.25	17	1.25	320.00	310.00	10.00	25.25	25.25
1.25	26	1.25	.....	.....	.....	20.00	20.00
2.40	220	1.25	5,500.00	4,000.00	1,500.00	11.00	22.00
2.25	1,550	1.25	80,686.23	62,105.32	18,580.91	553.00	2,240.50
1.50	95	1.25	3,081.00	2,538.00	543.00	85.00	206.00
2.00	20	1.50	900.00	900.00	.....	55.00	90.00
1.75	51	1.50	2,982.85	1,585.50	1,397.35	12.00	136.00
3.38	514	2.36	29,591.42	15,292.08	14,299.34	32.10	696.10
2.50	389	1.40	9,639.03	6,407.64	3,231.39	29.00	175.00
.56	84	.56	2,171.52	1,392.00	779.52	20.00	100.00
1.50	26	1.00	583.09	390.21	192.88	2.00	20.00
.....	.....	.....	.....	.....	.....	.....	.....
.....	50	.....	10.00	60.00	†50.00	30.00	30.00
1.00	20	1.00	400.00	300.00	100.00	18.50	53.00
2.00	95	1.00	3,600.00	3,000.00	600.00	28.00	85.00
2.25	142	1.25	4,000.00	2,890.00	1,110.00	37.50	171.00
2.00	55	1.25	1,358.45	735.50	622.95	37.00	55.00
2.50	86	2.00	4,266.00	4,011.00	255.00	50.00	50.00
.....	.....	.....	.....	.....	.....	.....	.....
1.50	35	1.00	.....	480.00	†480.00	50.00	50.00
1.50	60	1.00	600.00	500.00	100.00	100.00	100.00
.....	126	.....	100.00	142.00	†42.00	.....	.....
2.00	20	1.25	384.90	238.90	146.00	23.00	23.00
2.50	350	1.25	6,750.00	4,100.00	2,650.00	5.00	110.00
2.00	124	1.25	2,500.00	1,750.00	750.00	18.00	130.00
2.00	17	1.50	720.00	522.00	198.00	.....	.....
2.40	85	1.34	3,245.24	2,066.78	1,178.46	32.00	128.00
2.50	128	1.25	3,595.00	2,105.00	1,490.00	17.00	500.00
1.50	105	1.00	1,356.00	672.00	684.00	.....	.....
.....	31	.....	.....	.....	.....	14.50	14.50
2.66	285	1.25	15,038.54	7,347.50	7,691.04	45.00	355.00

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TELEPHONE COM

Name of Company.	Total Assessment.	Capital Stock.	Funded Debt.	Number Business Phones.
North Buncombe Telephone Co	$ 500.00	$ 1,000.00	$	8
North Carolina Telephone Co	1,200.00	3,162.00		16
North State Telephone Co	18,000.00	20,000.00		220
North State Telephone Co., Murfreesboro	9,250.00	11,660.00		92
Norwood Electric and Water Co	2,500.00	2,500.00		16
Oconee Telephone Co	310.00	241.50		1
Onslow Telephone Co	2,200.00	6,875.00		50
Orange Telephone Co	1,627.00	2,170.00		
Orinoco Telephone Co	480.00	480.00		
Pamlico and Beaufort Telephone Co	1,450.00	1,450.00		
Peoples Telephone Co	3,600.00	3,600.00	700 00	30
Piedmont Telephone and Telegraph Co	40,000.00	86,400.00		422
Pittsboro Telephone Co	250.00	500.00		
Pleasant Grove Telephone Co	260.00	650.00		
Polk County Selephone Co	1,642.00	2,850.00		25
Providence Telephone Co	500.00	600.00		1
Prospect Telephone Co	240.00	270.00		
Quaker Gap Telephone Co	1,200.00	1,600.00		10
Raleigh Telephone Co	7,500.00	16,150.00	7,500	190
Randleman Telephone Co	2,752.00	3,000.00		40
Ritch Fork Telephone Co	320.00	450.00		
Riverside Telephone Co	1,000.00	1,100.00		13
Roseboro and Fayetteville Telephone Co	1,500.00	2,670.00		6
Rose Hill Telephone Co	4,280.00	6,500.00		12
Rural Telephone Co	4,000.00	6,000.00		
Rutherfordton Telephone Co	2,000.00	1,000.00	1,000.00	60
Sampson Telephone Co	2,200.00	3,790.00		6
Selma Telephone Co	375.00	500.00		
Sharon Telephone Co	500.00	3,000.00		2
South Alamance Telephone Co	1,400.00	1,500.00		6
Southern Bell Telephone Co	664,668.00	1,967,092.00		4,742
Southern Investment Co	1,500.00	1,500.00		60
Southside Telephone Co	3,000.00	4,000.00		30
Spring Creek Telephone Co	1,990.00	1,990.00		13
Teachey's Dell Telephone Co	1,000.00	2,000.00		

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PANIES—Continued.

Average Charge Per Month.	Number of Residence Phones.	Average Charge Per Month.	Gross Earnings.	Operating Expenses.	Income from Operation.	Miles of Poles.	Miles of Wire.
$.....	2	$.....	$ 100.00	$ 50.00	$ 50.00	17.00	25.00
1.00	71	1.00	350.00	124.00	226.00	108.00	144.00
2.00	450	1.40	10,881.03	8,881.03	2,000.00	44.00	964.00
1 & 1½	116	1½&1	4,238.31	3,071.43	1,166.88	129.00	265.00
1.50	58	1.00	984.00	570.00	414.00	.....	.....
3.00	1	2.00	.....	.....	.....	7.00	14.00
1.75	65	1 & 1½	.....	.....	.....	60.00	60.00
.....	.....	.....	.....	.....	.....	173.50	173.50
.....	12	.....	.....	36.00	†36.00	8.00	8.00
Leased for ten years at $150.00 per year						45.00	60.00
1.50	50	.75	650.00	480.00	170.00	22.00	134.00
2.10	1,281	1.05	32,922.68	21,409.26	11,513.42	292.00	1,788.00
.....	.....	.....	.....	.....	.....	10.00	10.00
.....	13	.....	.....	33.00	†33.00	8.00	16.00
1.75	110	1.25	1,793.87	1,350.00	443.87	20.00	26.00
.50	11	.50	.....	.....	.....	17.00	8.50
.....	6	.50	.....	.....	.....	4.50	6.00
2.00	6	1.00	387.13	305.40	81.73	41.00	41.00
2.25	320	1.25	.....	.....	.....	15.00	575.00
1.50	65	1.00	1,764.64	1,018.54	746.10	48.00	112.00
.....	32	.....	.....	75.00	†75.00	12.00	44.00
1.50	54	.85	720.00	600.00	120.00	3.00	25.00
1.50	45	1.25	788.40	559.40	229.00	40.50	44.00
1& 1¼	68	1.00	900.00	400.00	500.00	50.00	110.00
.....	.....	.....	2,050.00	1,589.50	460.50	95.00	216.00
1.25	195	1.00	3,175.00	2,632.00	543.00	46.00	76.00
1.50	65	1.25	900.00	480.00	420.00	55.00	95.00
.....	.....	.....	.....	.....	.....	12.00	12.00
1.00	63	.....	142.00	153.00	†11.00	45.00	63.00
1.50	29	1.00	500.00	290.00	210.00	45.00	45.00
2.54	6,260	1.90	403,551.44	273,224.18	130,327.26	1,339.45	10,391.40
2.00	80	1.50	2,500.00	2,500.00	.....	110.00	160.00
2.00	35	1.50	1,400.00	1,400.00	.....	50.00	50.00
1.25	25	1.00	280.00	225.00	55.00	.....	.....
1.00	25	1.00	360.00	180.00	180.00	20.00	20.00

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Name of County.	Total Assessment.	Capital Stock.	Funded Debt.	Number Business Phones.
Thomasville Telephone Co	$ 1,755.00	$ 1,755.00	$	40
Troy Telephone and Electric Light Co	1,400.00	1,400.00		29
Tyrrell County Telephone Co	5,650.00	1,200.00	5,000.00	51
Wadesboro Telephone Co	5,500.00	8,000.00		148
Wallace Telephone Co	2,030.00	3,450.00	1,200.00	18
Washington and Aurora Telephone Co	1,000.00	1,900.00		28
Washington and Hyde Telephone Co	6,000.00	10,000.00		59
Watauga Telephone Co	1,000.00			
Waynesville Telephone Co	4,000.00	10,000.00		125
Wilmington-Southport Telephone Co	1,250.00			
Williamston Telephone Co	2,500.00	2,500.00		59
Woodlawn Telephone Co	100.00			
Total	1,583,696.00	3,417,483.00	61,016.00	12,639

*Toll service. †Deficit.

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PANIES—Continued.

Average Charge Per Month.	Number of Residence Phones.	Average Charge Per Month.	Gross Earnings.	Operating Expenses.	Income from Operation.	Miles of Poles.	Miles of Wire.
$ 1.50	85	$ 1.00	$ 2,090.50	$ 1,920.50	$ 170.00	15.00	142.00
1.50	30	1.00	960.00	780.00	180.00	20.00	59.00
1.50	25	1.00	1,294.45	969.74	324.71	65.25	82.50
1.85	142	1.10	4,275.00	3,175.00	1,100.00	20.00	100.00
1.50	72	1.10	950.00	600.00	350.00	42.00	100.00
2.00	32	1.50	270.00	----------	270.00	30.00	30.00
2.50	134	1.50	4,288.00	3,362.00	926.00	70.00	200.00
1.50	110	1.00	4,100.00	3,400.00	700.00	50.00	200.00
2.00	67	1.50	2,779.65	2,300.00	479.65	63.00	98.00
--------	20,346	--------	864,146.83	612,106.69	252,040.14	6,825.01	33,601.08

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STREET RAIL

Name of Company.	Mileage. Main Line.	Mileage. Sidings.	Capital Stock	Funded Debt.
Asheville Electric Co.	13.00	1.00	$ 754,500	$ 750,000
Carolina Power and Light Co.	10.03	1.03	1,200,000	1,150,000
Charlotte Electric Ry., Light and Power Co.	12.12	6.79	225,000	703,000
Durham Traction Co.	5.90	.30	500,000	370,000
Fries Manufacturing and Power Co.	8.86	2.76	679,000	645,000
North Carolina Public Service Co.	11.18	.73	3,000,000	700,000
Salisbury and Spencer Ry.	4.11	.14	400,000	357,000
Tidewater Power Co.	18.36	.....	1,152,700	125,000
Total	83.56	12.75	7,911,200	4,800,000

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WAY COMPANIES.

Gross Earnings.	Operating Expenses.	Income from Operation.	Income from Other Sources.	Income from all Sources.	Number of Persons Carried.	Passengers Carried per Mile of Track.
$ 275,888.39	$ 176,923.06	$ 98,965.33	$ 4,156.54	$ 103,121.87	3,472,091	267,084
170,426.45	138,335.79	32,090.66	3,077.27	35,167.93	1,675,146	167,510
256,985.58	186,981.23	70,004.35	.....	70,004.35	3,718,563	306,812
154,687.23	120,392.60	34,294.63	.....	34,294.63	1,573,387	266,676
223,070.07	153,005.96	70,064.11	.....	70,064.11	1,733,752	195,683
159,020.89	108,038.00	50,982.89	.....	50,982.89	1,415,861	126,642
76,953.48	57,867.39	19,086.09	.....	19,086.09	653,422	153,746
197,555.64	125,606.94	71,948.70	15,036.87	86,985.57	1,915,129	104,309
1,514,587.73	1,067,150.97	447,436.76	22,270.68	469,707.44	16,157,351	193,362

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EMPLOYEES AND DAILY

Name of Road.	General Officers.		Other Officers.		General Office Clerks.	
	No.	Average Wages.	No.	Average Wages.	No.	Average Wages.
Atlantic Coast Line Railroad Co	13	$ 11.46	45	$ 8.55	270	$ 2.02
Norfolk and Southern Railway	10	13.88	22	4.49	103	2.04
Seaboard Air Line Railway	15	15.09	8	7.87	147	2.20
Southern Railway			105	3.04		
MISCELLANEOUS ROADS:						
Aberdeen and Asheboro	6					
Aberdeen and Rockfish	3	7.70	1	3.20	1	.77
Alma Railroad						
Asheville and Craggy Mountain	6					
Atlantic and Western	3				1	
Bee Tree						
Caldwell and Northern	6	1.20	4	.92	13	.27
Carolina, Clinchfield and Ohio***	8	4.98	7	3.91	39	1.28
Carolina and Northwestern	6	5.60	5	4.10	13	1.70
Carolina and Tennessee Southern†						
Cashie and Chowan	3				1	
Chowan and Aulander**						
Cliffaide Railroad	4				1	
Danville and Western***	5				7	
Dover and South Bound**						
Durham and Charlotte						
Durham and Southern	5	11.70	4	4.86	7	2.74
Durham and South Carolina	3				2	
East Carolina	4				2	
East Tennessee and Western North Carolina***	4				3	
Kinston and Snow Hill	3				2	
Lawndale	4				2	
Linville River	1					
Louisville and Nashville						
Mt. Airy and Eastern	1				3	
New Hanover Transit						
Norfolk and Western	11	36.11	38	11.12	934	2.31
Northampton and Hertford	1					
Piedmont Railway	2					
Raleigh and Charleston						
Raleigh and Southport	3	3.43	2		2	1.50

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AVERAGE COMPENSATION.

Station Agents.		Other Station Men.		Enginemen.		Firemen.		Conductors.		Other Trainmen.	
No.	Average Wages.	No.	Average Wages.	No.	Average Wages.	No.	Average Wages.	No.	Average Wages.	No.	Average Wages.
159	$ 1.72	304	$ 1.19	166	$ 4.26	198	$ 1.37	130	$ 3.57	250	$ 1.55
92	1.27	113	1.56	51	3.66	68	1.77	60	2.98	147	1.61
90	1.76	416	1.41	102	4.75	129	1.93	73	3.77	265	1.50
265	1.62	622	1.07	265	4.68	269	2.31	197	3.83	444	1.80
14	.....	14	.....	7	.....	7	.....	6	.....	10	.....
4	1.78	2	.91	3	2.33	3	1.25	2	2.31	4	1.00
.....	.....	.....	.....	1	.....	1	.....	.....	.....	.....	.....
.....	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....
2	.....	.....	.....	1	.....	1	.....	1	.....	.....	.....
4	1.69	7	.23	2	1.80	2	.93	2	1.10	6	.38
22	1.44	7	1.64	31	3.00	31	1.80	27	3.00	55	1.60
16	1.69	20	.72	10	3.88	13	2.12	7	2.88	23	1.41
.....	.....	.....	.....	1	.....	1	.....	.....	.....	.....	.....
.....	.....	.....	.....	1	.....	1	.....	1	.....	.....	.....
20	.....	20	.....	5	.....	5	.....	6	.....	.....	.....
10	1.46	6	.82	5	3.73	6	1.48	4	2.83	14	1.20
2	.....	.....	.....	2	.....	2	.....	2	.....	.....	.....
5	.....	1	.....	2	.....	2	.....	2	.....	.....	.....
8	.....	18	.....	5	.....	5	.....	5	.....	.....	.....
3	.....	.....	.....	1	.....	1	.....	2	.....	.....	.....
2	.....	3	.....	1	.....	1	.....	1	.....	.....	.....
3	.....	.....	.....	1	.....	1	.....	1	.....	.....	.....
3	1.59	3	.95	1	6.18	1	3.69	1	4.90	2	2.88
.....	.....	.....	.....	1	.....	1	.....	1	.....	.....	.....
.....	.....	.....	.....	1	.....	1	.....	1	.....	.....	.....
15	2.16	24	1.32	46	3.95	46	2.19	12	3.65	25	2.20
2	.....	.....	.....	1	.....	1	.....	1	.....	6	.....
3	.....	.....	.....	1	.....	1	.....	1	.....	.....	.....
10	1.57	8	1.25	5	1.82	8	1.17	4	2.48	7	1.22

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EMPLOYEES AND DAILY

Name of Road.	General Officers.		Other Officers.		General Office Clerks.	
	No.	Average Wages.	No.	Average Wages.	No.	Average Wages.
MISCELLANEOUS ROADS—*Continued.*						
Raleigh and Western		$		$		$
Randolph and Cumberland	4	7.05			1	1.41
Red Springs and Bowmore	3				1	
Roanoke River Railway	3					
Snowbird Valley	4					
Tallulah Falls	5	1.40	4	3.57	7	1.68
Tennessee and North Carolina	1				1	
Virginia and Carolina Southern	5				3	
Warrenton Railroad	3					
Washington and Vandemere	5					
Wellington and Powellsville	4				1	
Whitney Company						
Total	167		243		1,567	

***Entire line. **Lumber road. †Included in Report of Southern Railway.

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AVERAGE COMPENSATION—Continued.

Station Agents.		Other Station Men.		Enginemen.		Firemen.		Conductors.		Other Trainmen.	
No.	Average Wages.	No.	Average Wages.	No.	Average Wages.	No.	Average Wages.	No.	Average Wages.	No.	Average Wages.
	$		$		$		$		$		$
3	1.49	1	1.00	2		2	1.00	1	1.65	2	1.00
2				2		2					
3				1		1		1			
				2		2		2			
3	1.42	1	.66	5	2.58	5	1.45	4	1.91	13	1.04
7				2		1		1			
2				2		2		1			
1		2		1		1					
3		1		1		1		1			
7		2		2		2		2			
785		1,595		740		826		564		1,267	

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EMPLOYEES AND DAILY

Name of Road.	Machinists.		Carpenters.		Other Shopmen.		Section Foremen.	
	No.	Average Wages.	No.	Average Wages.	No.	Average Wages.	No.	Average Wages.
Atlantic Coast Line Railroad Co.	61	$ 3.28	263	$ 2.39	787	$ 1.49	107	$ 1.87
Norfolk and Southern Railway	20	3.07	60	1.96	260	1.74	60	1.70
Seaboard Air Line Railway	84	2.94	92	2.48	326	1.98	96	1.66
Southern Railway	183	3.07	322	1.77	757	2.00	250	1.50
MISCELLANEOUS ROADS:								
Aberdeen and Asheboro	5		2		8		11	
Aberdeen and Rockfish	1	3.08	1	1.50	10	1.00	4	1.35
Alma								
Asheville and Craggy Mtn							7	
Atlantic and Western								
Bee Tree								
Caldwell and Northern							3	1.70
Carolina, Clinchfield & Ohio***	20	2.91	24	2.50	86	1.65	40	1.86
Carolina and Northwestern	4	3.05	4	2.15	25	1.20	14	1.72
Carolina and Tenn. So.†								
Cashie and Chowan	1							
Chowan and Aulander**								
Cliffside Railroad	1							
Danville and Western***	6							
Dover and South Bound**								
Durham and Charlotte								
Durham and Southern	3	2.97	3	1.87	12	1.43	9	1.57
Durham and South Carolina								
East Carolina	1							
East Tennessee and Western North Carolina***	6							
Kinston and Snow Hill	1							
Lawndale	1							
Linville River								
Louisville and Nashville			1	2.00			3	1.93
Mt. Airy and Eastern								
New Hanover Transit								
Norfolk and Western			9	2.68	28	1.63	23	1.90
Northampton and Hertford	1							
Piedmont Railway								
Raleigh and Charleston								
Raleigh and Southport	3	3.18			2	1.13	7	1.72

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AVERANE COMPENSATION—Continued.

Other Trackmen.		Switch Tenders and Watchmen.		Telegraph Operators.		Employees Floating Equipment.		All Other Employees.		Total.
No.	Average Wages.	No.	Average Wages.	No.	Average Wages.	No.	Average Wages.	No.	Average Wages.	
446	$ .94	151	$ .53	118	$ 1.96		$	639	$ 2.05	4,107
384	1.02	47	1.18	15	2.29	23	1.53	109	1.56	1,644
963	1.08	42	1.29	132	1.94	3	2.06	446	1.67	3,429
1,115	.87	253	1.75	241	2.29			230	1.00	5,518
50										140
20	.90							2	.52	61
5								4		11
								1		16
5								1		15
17	1.00							13	2.06	79
221	1.12			2	2.20			8	1.28	628
85	1.00			4	2.34			5	.94	254
2								22		31
5										14
126				4				59		263
								‡60		60
97	.99			1	3.45			9	1.65	195
20				2				6		41
24								8		51
39								21		114
2								17		32
6								3		24
16								8		31
13	1.26							1	1.98	29
29								20		56
								3		6
81	1.66	3	1.15	14	1.99			6	1.91	1,315
6								1		14
10										18
								‡61		61
26	1.00									85

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EMPLOYEES AND DAILY

Name of Road.	Machinists.		Carpenters.		Other Shopmen.		Section Foremen.	
	No.	Average Wages.	No.	Average Wages.	No.	Average Wages.	No.	Average Wages.
MISCELLANEOUS ROADS—*Con.*								
Raleigh and Western		$		$		$		$
Randolph and Cumberland							1	1.46
Red Springs and Bowmore								
Roanoke River Railway								
Snowbird Valley								
Tallulah Falls	1	2.76	1	1.93	7	1.34	2	1.32
Tennessee and North Carolina	1							
Virginia and Carolina So.								
Warrenton Railroad								
Washington and Vandemere								
Wellington and Powellsville	1							
Whitney Company								
Total	405		782		2,308		642	

***Entire line. **Lumber road. †Included in Report of Southern Railway. ‡Not divided.

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AVERAGE COMPENSATION—Continued.

Other Trackmen.		Switch Tenders and Watchmen.		Telegraph Operators.		Employees Floating Equipment.		All Other Employees.		Total.
No.	Average Wages.	No.	Average Wages.	No.	Average Wages.	No.	Average Wages.	No.	Average Wages.	
	$		$		$		$		$	
5	1.00									22
5										15
5								9		23
8								5		23
9	1.00			3	.71			2	.29	72
15										29
10										25
										8
26								8		46
16								6		43
3,912		496		536		26		1,797		18,678

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RECAPITULATION OF EARNINGS AND EXPENSES

Name of Railroad.	Operating Revenues.	Operating Expenses.	Net Operating Revenue.	Operating Revenue Per Mile of Road.	Operating Expenses Per Mile of Road.
Atlantic Coast Line Railroad Co.	$6,874,035.26	$4,470,583.98	$2,403,451.28	$ 6,723.63	$ 4,372.77
Seaboard Air Line Railway	4,997,575.65	3,193,908.63	1,803,667.02	8,022.05	5,126.82
Southern Railway	12,041,566.67	7,047,798.81	4,993,767.86	8,268.66	4,839.56
Norfolk and Southern Railway	1,944,250.11	1,278,520.77	665,729.34	4,155.45	2,732.60
Total for above roads	25,857,427.69	15,990,812.19	9,866,615.50	7,243.95	4,479.82
MISCELLANEOUS ROADS:					
Aberdeen and Asheboro	162,759.48	122,143.46	40,616.02	1,731.48	1,299.40
Aberdeen and Rockfish	56,748.07	41,365.83	15,382.24	1,146.42	835.67
Alma	5,516.53	5,510.20	6.33	459.71	459.18
Asheville and Craggy Mtn	1,008.14	1,816.66	**808.52	446.08	803.83
Atlantic and Western	14,125.98	9,906.89	4,219.09	1,569.55	1,100.76
Carolina and Northwestern	209,347.04	135,762.82	73,584.22	2,854.73	1,851.31
Carolina, Clinchfield & Ohio	100,170.24	131,086.48	**30,916.24	1,254.01	1,641.04
Caldwell and Northern	36,309.78	42,129.93	**5,820.15	1,545.09	1,792.76
Carolina and Tennessee So.	Included in Report of So. Ry.				
Cashie and Chowan*					
Chowan and Aulander	11,195.95	11,468.82	**272.87	620.88	631.60
Cliffside Railroad	4,380.45	3,596.40	784.05	1,460.15	1,198.80
Danville and Western‡	24,385.65	9,058.29	15,327.36	2,981.13	1,107.37
Dover and South Bound*					
Durham and Charlotte	24,526.38	22,653.19	1,873.19	598.20	552.50
Durham and Southern	291,672.62	128,547.30	163,125.32	4,946.12	2,179.86
Durham and So. Carolina	55,921.90	34,710.07	21,211.83	1,864.06	1,157.00
East Carolina	68,772.34	54,686.95	14,085.39	1,800.32	1,431.60
East Tennessee and Western N. C.††	19,603.86	10,276.89	9,326.97	6,534.62	3,425.63
Kinston and Snow Hill	18,579.37	21,853.12	**3,273.75	1,327.10	1,560.94
Lawndale	12,377.77	10,293.87	2,083.90	1,080.08	898.24
Linville River	22,367.71	23,431.48	**1,063.77	1,863.98	1,952.62
Louisville and Nashville	14,211.08	16,674.17	**2,463.09	1,076.60	1,263.19
Mt. Airy and Eastern††					
New Hanover Transit	1,378.70	1,897.38	**518.68	393.91	542.11
Norfolk and Western	414,818.67	340,098.47	74,720.20	4,596.33	3,768.40
Northampton and Hertford	10,721.83	7 262.47	3,459.36	1,192.00	805.83
Piedmont Railway	5,467.14	4,208.14	1,259.00	260.34	200.38
Raleigh and Charleston††	38,076.95	25,219.87	12,857.08	1,834.15	1,214.83

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NORTH CAROLINA—Interstate and Intrastate.

Total Freight Revenue.	Total Passenger Service Train Revenue.	Freight Revenue Per Mile of Road.	Passenger Service Train Revenue Per Mile of Road.	Revenue From Other Sources.	Average Receipts Per Passenger Per Mile.			Passenger Service Train Revenue Per Train Mile.		
					Dolls.	*Cts.*	*Mills.*	*Dolls.*	*Cts.*	*Mills.*
$5,125,586.99	$1,692,231.42	$ 5,013.44	$ 1,655.20	$ 56,216.85	.....	02	260	.....	.....	.....
3,809,865.50	1,122,640.61	6,115.55	1,802.05	65,069.54	.....	01	923	.....	89	068
8,342,714.71	3,574,950.97	5,728.75	2,454.84	123,900.99	.....	02	250	1	26	506
1,311,417.49	571,202.16	2,802.89	1,220.83	61,630.46	.....	01	656	.....	60	385
18,589,584.69	6,961,025.16	5,207.87	1,950.13	306,817.84	.....	.....	.....	.....	.....	.....
115,347.40	47,412.08	1,227.10	504.38	.....	.....	.....	.....	.....	.....	.....
41,218.16	15,529.91	832.69	313.73	.....	.....	.....	.....	.....	.....	.....
†5,516.53	.....	459.71	.....	.....	.....	.....	.....	.....	.....	.....
772.14	.....	341.65	.....	236.00	.....	.....	.....	.....	.....	.....
10,298.15	2,110.28	1,144.24	234.47	1,717.55	.....	.....	.....	.....	.....	.....
147,350.16	58,998.90	2,009.32	804.53	2,997.98	.....	02	817	.....	92	516
66,139.41	32,019.49	827.98	400.84	2,011.34	.....	02	657	.....	57	946
29,701.75	5,748.52	1,263.90	244.61	859.51	.....	03	228	.....	38	549
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11,195.95	.....	620.88	.....	.....	.....	.....	.....	.....	.....	.....
4,035.70	344.75	1,345.23	114.91	.....	.....	03	333	.....	.....	.....
17,847.53	6,353.00	2,181.85	776.65	185.12	.....	02	861	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
20,224.85	4,301.53	493.28	105.00	.....	.....	.....	.....	.....	.....	.....
262,800.86	24,636.12	4,456.51	417.77	4,235.64	.....	02	441	.....	32	271
52,660.40	3,261.50	1,755.34	108.72	.....	.....	02	197	.....	.....	.....
57,456.35	9,563.38	1,504.09	250.35	1,752.61	.....	.....	.....	.....	.....	.....
16,148.82	3,147.30	5,382.94	1,049.10	307.74	.....	02	775	.....	.....	.....
13,040.26	5,047.20	931.45	360.52	491.91	.....	02	600	.....	.....	.....
10,290.37	2,087.40	897.93	182.14	.....	.....	.....	.....	.....	.....	.....
18,977.94	2,527.60	1,581.49	210.64	862.17	.....	04	000	.....	.....	.....
6,478.58	7,109.48	490.80	538.60	623.02	.....	03	043	.....	46	964
.....	.....	.....	.....	.....	.....	01	750	.....	.....	.....
†1,073.95	.....	306.84	.....	304.75	.....	.....	.....	.....	.....	.....
323,809.02	84,127.53	3,587.91	932.16	6,882.12	.....	02	361	.....	68	563
8,719.43	1,277.70	968.82	141.96	724.70	.....	.....	.....	.....	.....	.....
4,474.53	977.11	213.07	46.53	15.50	.....	.....	.....	.....	.....	.....
31,140.00	6,841.75	1,500.00	329.55	95.20	.....	.....	.....	.....	.....	.....

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RECAPITULATION OF EARNINGS AND EXPENSES—

Name of Railroad.	Operating Revenues.	Operating Expenses.	Net Operating Revenue.	Operating Revenue Per Mile of Road.	Operating Expenses Per Mile of Road.
MISCELLANEOUS ROADS—*Con.*					
Raleigh and Southport	$ 140,372.25	$ 89,564.93	$ 50,807.32	$ 2,193.32	$ 1,399.45
Randolph and Cumberland	25,488.89	13,659.49	11,829.40	1,377.77	738.35
Red Springs and Bowmore	6,700.00	5,500.00	1,200.00	558.33	458.33
Roanoke River Railway	4,541.83	5,598.52	**1,056.69	432.55	533.19
Snowbird Valley	18,026.25	39,508.30	**21,482.05	1,279.36	2,803.99
Tallulah Falls	14,292.88	16,302.12	**2,009.24	985.71	1,124.28
Tennessee and North Carolina† †	2,222.54	1,739.94	482.60	1,111.27	869.97
Va. and Carolina Southern	18,094.56	12,664.99	5,429.57	1,248.00	873.44
Warrenton Railroad	11,133.11	7,890.77	3,242.34	3,711.04	2,630.26
Washington and Vandemere	18,645.65	32,423.16	**13,777.51	503.94	876.30
Wellington and Powellsville	35,591.64	33,475.74	2,115.90	1,617.80	1,521.62
Whitney Co.					
Total—Miscellaneous Roads	1,919,553.23	1,473,987.11	445,566.12	2,024.25	1,554.38
Total—All roads	27,776,980.92	17,464,799.30	10,312,181.62	6,148.32	3,865.77

†Revenue not divided between freight and passenger. ††On mileage basis.
*Lumber road—above information not given.
**Deficit.

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INTERSTATE AND INTRASTATE—Continued.

Total Freight Revenue.	Total Passenger Service Train Revenue.	Freight Revenue Per Mile of Road.	Passenger Service Train Revenue Per Mile of Road.	Revenue From Other Sources.	Average Receipts Per Passenger Per Mile.			Passenger Service Train Revenue Per Train Mile.		
					Dolls.	*Cts.*	*Mills.*	*Doll*	*Cts.*	*Mills.*
$ 103,705.26	$ 35,472.20	$ 1,620.40	$ 554.25	$ 1,194.79	------	----	------	------	----	------
21,080.26	4,408.63	1,149.37	171.10	----------	------	----	------	------	----	------
6,700.00	----------	558.33	----------	----------	------	----	------	------	----	------
3,178.53	911.47	302.72	86.80	451.83	------	03	153	------	----	------
18,026.25	----------	1,279.36	----------	----------	------	----	------	------	----	------
5,605.97	7,642.47	386.61	527.06	1,044.44	------	02	789	------	44	803
1,667.58	545.64	833.79	272.82	9.32	------	----	------	------	----	------
17,186.18	908.38	1,185.25	67.30	----------	------	----	------	------	----	------
8,396.21	2,736.90	2,798.74	912.30	----------	------	08	330	------	----	------
9,479.61	9,132.25	256.21	246.82	33.79	------	----	------	------	----	------
28,042.11	7,549.53	1,274.64	343.56	----------	------	02	965	------	----	------
----------	----------	----------	----------	----------	------	----	------	------	----	------
1,499,786.20	392,730.00	1,581.58	414.15	27,037.03	------	----	------	------	----	------
20,089,370.89	7,353,755.16	4,446.71	1,627.73	333,854.87	------	----	------	------	----	------

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COST OF ROAD, CAPITAL STOCK,

Name of Railroad.	Cost of Road.	Capital Stock.	Funded Debt.
Atlantic Coast Line Railroad*	$ 35,304,262	$ 11,663,548	$ 33,514,541
Seaboard Air Line Railway*	31,698,341	15,236,909	26,658.515
Southern Railway (owned lines)*	73,333,586	33,876,260	47,852,903
Southern Railway (leased and otherwise operated lines).			
Asheville and Craggy Mountain	21,667	24,200	----------
Atlanta and Charlotte Air Line*	1,182,028	279,029	902,930
Atlantic and Danville*	608,366	173,470	374,022
Atlantic and Yadkin	2,500,000	1,000,000	1,500,000
Danville and Western*	190,422	38,659	240,967
High Point, Randleman, Asheboro and Southern	651,900	249,900	662,474
North Carolina Railroad	4,975,627	4,000,000	----------
North Carolina Midland	1,725,000	924,000	899,303
North and South Carolina	112,211	50,000	----------
Southern Railway—Carolina Division*	2,375,009	618,590	1,705,284
State University	31,300	31,300	----------
Tallulah Falls††	1,629,955	81,850	363,558
Yadkin Railroad	1,240,000	625,000	1,273,573
Carolina and Tennessee Southern***	----------	----------	----------
Total leased lines	17,243,485	8,095,998	7,922,111
Total Southern Railway	90,577,071	41,972,258	55,775,014
Norfolk and Southern Railway††	†19,088,154	13,826,390	18,897,822
Total A. C. L.; S. A. L.; So. Ry. and N. & S. Ry	176,667,828	82,699,105	134,845,890
MISCELLANEOUS ROADS:			
Aberdeen and Asheboro	¶ 329,000	270,000	80,000
Aberdeen and Rockfish	194,694	100,000	80,000
Alma Railroad**	----------	----------	----------
Atlantic and North Carolina	†††	1,797,200	325,000
Atlantic and Western	59,531	53,400	2,000
Bee Tree	----------	----------	----------
Caldwell and Northern	700,158	89,200	705,000
Carolina, Clinchfield and Ohio	****2,227,776	13,146,326	6,169,065
Carolina and Northwestern††	1,957,087	888,798	982,903
Carthage and Pinehurst	Capital stock,	Funded Debt a	nd Cost of Road
Cashie and Chowan**	----------	----------	----------
Chowan and Aulander	33,630	30,000	----------
Cliffside Railroad	16,000	16,000	----------
Dover and Southbound**	----------	----------	----------

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FUNDED DEBT, Etc.—North Carolina.

Capital Stock per Mile.	Funded Debt per Mile.	Assessed Valuation.	Assessed Valuation per Mile.	Taxes Paid.	Taxes Paid per per Mile.
$ 11,481.00	$ 32,990.00	$ 28,434,900.00	$ 30,000.00	$ 283,003.12	$ 298.58
24,453.00	42,783.00	12,500,000.00	20,268.84	138,211.14	224.11
37,840.00	53,452.00	17,701,800.00	‡30,000.00	373,686.72	279.66
10,798.00	----------	10,000.00	4,424.78	95.52	42.26
6,462.00	20,906.00	1,443,737.00	33,427.57	Included in	----------
7,886.00	17,001.00	220,000.00	10,000.00	in	----------
6,208.00	9,312.00	1,610,800.00	10,000.00	So. Ry.	----------
4,726.00	29,458.00	40,900.00	5,000.00	471.46	57.63
9,325.00	24,719.00	267,800.00	10,000.00		----------
17,893.00	----------	10,573,762.00	47,373.49		----------
17,265.00	16,803.00	883,080.00	16,500.00	Included.	----------
11,235.00	----------	11,190.00	3,000.00	in	----------
5,833.00	16,080.00	879,050.00	5,955.62	So. Ry.	----------
3,069.00	----------	25,049.00	2,470.31		----------
5,647.00	25,073.00	108,333.00	----------	473.60	32.66
15,244.00	31,063.00	246,000.00	6,000.00	Included in	----------
----------	----------	41,700.00	----------	So. Ry.	----------
----------	----------	16,361,401.00	21,218.81	1,040.58	----------
----------	----------	34,063,201.00	25,025.50	374,727.30	----------
37,080.00	50,965.00	†5,021,587.00	10,732.64	†50,514.78	107.96
----------	----------	80,019,688.00	23,580.00	846,456.34	249.43
3,292.68	975.61	287,000.00	3,500.00	3,088.29	32.85
2,020.00	1,616.00	224,550.00	4,782.75	2,166.30	46.14
----------	----------	12,000.00	1,000.00	----------	----------
18,976.00	3,431.0	†††	----------	†††	----------
5,933.00	222.00	18,000.00	2,000.00	200.73	22.30
----------	----------	15,500.00	2,000.00	----------	----------
3,796.00	30,000.00	96,240.00	4,095.32	917.59	39.04
127,202.00	59,691.00	1,441,834.00	13,950.98	7,912.43	76.56
13,931.00	15,406.00	591,000.00	9,263.32	6,784.17	106.33
Included in A. &	A. R. R.	32,000.00	2,500.00	Included in A.	& A.
----------	----------	22,165.00	1,705.00	623.45	89.07
1,666.00	----------	22,830.00	1,268.33	220.20	12.23
5,333.33	----------	10,400.00	3,466.66	130.68	43.56
----------	----------	48,800.00	2,000.00	----------	----------

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COST OF ROAD, CAPITAL STOCK, FUNDED

Name of Railroad.	Cost of Road.	Capital Stock.	Funded Debt.
MISCELLANEOUS ROADS—*Continued.*			
Durham and Charlotte	$ 375,507	$ 100,000	$
Durham and Southern	1,357,000	600,000	750,000
Durham and South Carolina	270,453	300,000	300,000
East Carolina Railway	259,000	55,600	261,000
East Tennessee and Western North Carolina*	91,104	44,286	44,118
Kinston and Snow Hill	160,302	200,000	
Lawndale Railway	64,959	60,000	
Linville River Railway	117,074	60,000	60,000
Louisville and Nashville*	614,947	192,310	512,662
Mt. Airy and Eastern††		6,300	7,805
New Hanover Transit	8,850	8,850	
Norfolk and Western††	3,270,377	4,200,163	5,180,189
Northampton and Hertford	302,500	300,000	
Oxford and Coast Line	C. S., F. D. and Cost of Road included in Sea-		
Piedmont Railway	45,703	40,000	
Raleigh and Charleston	540,310	430,396	271,335
Raleigh and Southport	1,258,884	600,000	626,000
Raleigh and Western			
Randolph and Cumberland	1,188,694	1,000,000	205,295
Red Springs and Bowmore	26,175		
Roanoke River Railway	138,945	90,000	58,000
Snowbird Valley Railway	129,272	75,000	54,272
Tennessee and North Carolina*	57,143	28,570	28,570
Virginia and Carolina Southern	226,130	118,000	120,000
Warrenton Railroad	17,200	13,200	4,000
Washington and Vandemere	841,876	125,000	720,000
Wellington and Powellsville	171,884	90,000	
Whitney Company			
North and South Carolina R. R. ¶¶			
Total —miscellaneous roads	17,052,165	25,128,599	17,547,214
Grand total—all roads	193,719,993	107,827,704	152 393,104

†††Included in N. & S. Ry. †Including A. & N. C. Ry. ††Capital Stock and Funded Debt on mileage basis. **Lumber road. ¶Cost June 30, 1907. ***Capital Stock and Funded Debt and Cost of Road included in So. Ry. *Cost of Road, Capital Stock and Funded Debt on mileage basis, etc. ‡Including Leased, etc. lines. ****Construction account not adjusted. ¶¶Included in S. A. L. Railway.

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DEBT, ETC.—State of North Carolina—Continued.

Capital Stock per Mile.	Funded Debt per Mile.	Assessed Valuation.	Assessed Valuation per Mile.	Taxes Paid.	Taxes Paid per per Mile.
$ 2,439.00	$	$ 120,297.00	$ 2,934.07	$ 1,219.00	$ 29.73
10,550.00	13,188.00	475,000.00	8,352.38	4,851.72	85.31
10,000.00	10,000.00	137,500.00	5,000.00	1,266.09	42.20
1,455.49	6,832.00	100,450.00	2,737.06	825.00	22.47
14,762.00	14,706.00	27,000.00	9,000.00	338.75	112.92
14,569.00		45,500.00	3,500.00	186.62	13.33
6,623.00		25,000.00	2,759.38	252.23	27.84
5,000.00	5,000.00	36,000.00	3,000.00	480.00	40.00
14,569.00	38,838.00	79,260.00	6,000.00	669.82	50.90
1,260.00	1,561.00	7,500.00	1,500.00	46.02	9.20
2,528.57		6,000.00	1,714.28		
46,762.00	57,673.00	1,534,544.00	17,569.77	17,380.00	199.00
3,333.33		30,000.00	3,333.33	268.30	29.81
board Air Line	Railway.	30,000.00	6,651.88		
1,904.00		56,250.00	2,743.90	301.59	14.71
20,732.00	13,070.00	100,000.00	4,816.95	993.09	47.83
10,000.00	10,667.00	302,500.00	5,000.00	2,590.00	42.81
		25,000.00	3,846.15		
54,054.05	11,097.00	50,000.00	2,702.70	125.00	6.75
		17,225.00	1,435.41	178.05	14.84
8,571.43	5,523.80	39,000.00	3,786.41	363.71	35.31
5,322.92	3,851.85	17,580.00	1,302.22	43.95	3.25
14,285.00	14,285.00	5,000.00	2,500.00	55.00	27.50
8,138.00	8,276.00	43,500.00	3,000.00	108.75	75.00
4,400.00	1,333.33	9,440.00	3,146.66	124.80	41.60
3,139.91	18,085.91	90,000.00	2,250.00	861.23	21.53
4,090.91		54,000.00	2,454.54	504.65	23.00
		40,000.00	6,161.61		
		2,000.00	2,127.70		
		6,327,865.00	6,368.05	56,077.21	60.73
		86,347,553.00	19,681.47	902,533.55	209.07

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